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Author:
U.S. Securities and Exchange Commission
Title:
Survey of American listed corporations
Place:
[Washington, D.C.]
Date:
1947

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Survey of American listed corporations. Registrants and subsidiaries, 1945. Reported information on registrants with the Securities and Exchange Commission under the Securities act of 1933 and the Securities exchange act of 1934. [Washington, 1947.

352 p. 28 cm.

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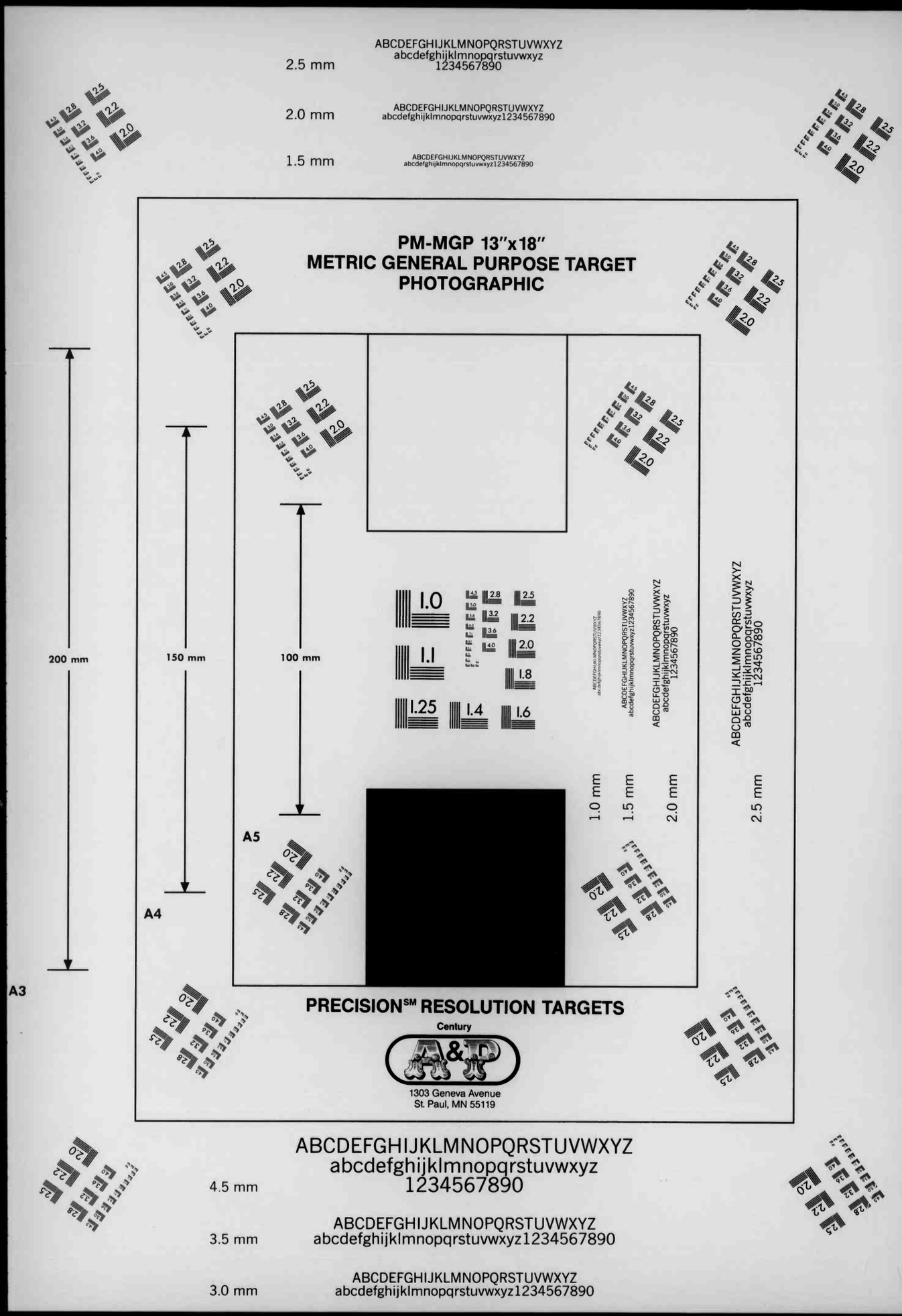
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Survey of American Listed Corporations.

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SURVEY OF AMERICAN LISTED CORPORATIONS

REGISTRANTS AND SUBSIDIARIES

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1945

SECURITIES AND EXCHANGE COMMISSION

SURVEY OF AMERICAN LISTED CORPORATIONS

This project has as its objective a series of compilations which would make more readily available some of the information filed with the Securities and Exchange Commission. The Survey has compiled data contained in registration statements and reports filed annually by registrants under the Securities Exchange Act of 1934, the Securities Act of 1933, and the Investment Company Act of 1940.

The Survey includes only those companies which have securities listed and registered on National Securities Exchanges under the Securities Exchange Act of 1934 or which are required to file annual reports under the Securities Act of 1933 and management investment companies filing under the Investment Company Act of 1940. Certain types of enterprises registering securities with the Securities and Exchange Commission but which are, nevertheless, not covered include: Carriers reporting to the Interstate Commerce Commission; communication companies reporting to the Federal Communications Commission; insurance companies; banks and trust companies; bank holding companies; bondholders' protective committees; investment companies issuing face-amount and periodic payment plan certificates; and foreign issuers other than North American, Cuban and Philippine.

The results of the Survey are being presented in two forms, individual industry reports and statistical studies. This Survey constitutes another in the series of statistical studies and covers data on registrants and their subsidiaries, showing the relationship to and control by parent. Included in the listing are 2,095 registrants and their 13,868 subsidiaries with the percent of control of each immediate parent as reported by registrants. A listing of the companies and subsidiaries included in this Survey will be found in the Index following the tables.

SURVEY OF AMERICAN LISTED CORPORATIONS

REGISTRANTS AND SUBSIDIARIES 1945

REPORTED INFORMATION ON
REGISTRANTS WITH THE SECURITIES AND EXCHANGE COMMISSION
UNDER THE SECURITIES ACT OF 1933 AND
THE SECURITIES EXCHANGE ACT OF 1934

SURVEY ADMINISTRATOR ..... JAMES A. TREANOR, JR.
ASSISTANT SURVEY ADMINISTRATOR ..... IRWIN FRIEND
SURVEY MANAGER ..... RALPH H. KRAPP

APRIL, 1947

INTENTIONAL SECOND EXPOSURE

SURVEY OF AMERICAN LISTED CORPORATIONS

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SURVEY OF AMERICAN LISTED CORPORATIONS

REGISTRANTS AND SUBSIDIARIES 1945

REPORTED INFORMATION ON
REGISTRANTS WITH THE SECURITIES AND EXCHANGE COMMISSION
UNDER THE SECURITIES ACT OF 1933 AND
THE SECURITIES EXCHANGE ACT OF 1934

SURVEY ADMINISTRATOR ..... JAMES A. TREANOR, JR.
ASSISTANT SURVEY ADMINISTRATOR ..... IRWIN FRIEND
SURVEY MANAGER ..... RALPH H. KRAPP

APRIL, 1947

Business
D225
Un34-331

PREFACE

This Survey of "Registrants and Subsidiaries" is based on data contained in registration statements and annual reports filed by registrants under the Securities Exchange Act of 1934 and data contained in reports filed annually under the Securities Act of 1933. The tabulation includes 2,095 corporations and their 13,868 subsidiaries and/or affiliates as reported on December 31, 1945 or on the last report made by registrants prior to that date.

Of these 13,868 subsidiaries, 9,200 were consolidated and 4,668 were unconsolidated; 11,616 were active and 2,252 were inactive; 12,190 were named and 1,678 were unnamed. Of the total 2,095 registrants, 1170 were manufacturing corporations having 7,978 subsidiaries.

The tabulation as set up enables one quickly to visualize the entire organizational set-up of which any corporation is a component part when merely the name of any one subsidiary or registrant included in any group is known. Any company in which a registrant owns more than 50 percent of the voting stock is generally regarded as a subsidiary and invariably reported as such. Companies in which the registrant owns 50 percent or less of the voting stock are occasionally reported in the listing of a registrant's subsidiaries.

The information as to the corporate relationships is shown as reported by registrants. The degree of remoteness between registrant and subsidiary is indicated by the marginal indentation. All subsidiaries equally remote from the respective registrants are equally indented, with each subsidiary placed directly under the company which immediately controls it. The percentage of control is shown as reported by registrants and is generally indicated by the registrant for its ordinary voting stocks. In some instances this is qualified by a change in the status of these stocks because voting privileges have been added or denied due to dividend interruptions or other contingencies. Whenever stated by the registrant such changes have been footnoted. Whenever a company is controlled by two or more corporations jointly, such joint control is indicated by a similar letter in the column designated on the tables as "indicates split ownership".

Dec. 23/1988 HEC

In some cases the names of either domestic or foreign subsidiaries were omitted by registrants because such subsidiaries were not considered of material significance to the total enterprise represented by the registrant and its subsidiaries. The Commission also permits the registrant to omit the name of any foreign subsidiary if disclosure of the name of such subsidiary would be detrimental to the interests of the security holders of the registrant. In these cases, the information presented in the listing was necessarily limited to the number of such unnamed subsidiaries.

The "Index" which follows the tables contains the name and page number of every registrant and subsidiary included in the publication.

Definitions employed in the filing of the information presented herein are as follows:

AFFILIATE - The term "affiliate" or "affiliated", used to indicate a relationship with a particular person, refers to a person that directly, or indirectly through one or more intermediaries, controls, or is controlled by, or is under common control with, such person.

CONTROL - The term "control" (including the terms "controlling", "controlled by", and "under common control with") means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a person, whether through ownership of voting securities, by contract or otherwise. If in any instance the existance of control is open to reasonable doubt, the registrant may state the material facts pertinent to the possible existence of control, with a disclaimer of any admission of the actual existence of effective control.

PARENT - The term "parent", used to indicate a relationship with a particular person, refers to an affiliate controlling such person directly, or indirectly through one or more intermediaries.

SUBSIDIARY - The term "subsidiary", used to indicate a relationship with a particular person, refers to an affiliate controlled by such persons directly or indirectly through one or more intermediaries.

VOTING POWER - The term "voting power" refers to the right, other than as affected by events of default, to vote, or by virtue of beneficial ownership of securities or otherwise, to direct votes, for the election of directors.

NAMES SHOWN IN CAPITAL LETTERS - Whenever a registrant included in the study is also a subsidiary or an affiliate of another registrant, its name is also shown in capital letters. However, in some cases, registrants not covered in this survey, e.g., railroads reporting to the Interstate Commerce Commission, may be shown as subsidiaries in this survey. In such a case the registrant's name is not shown in capital letters.

The work on the report was under the direction of Ralph H. Krapp, Survey Manager, with the transcription and tabulation of the data under the immediate supervision of Edward Chavin, assisted by W. Bianco, E. Cammack, T. Cortelyou, B. Finler, J. Goodman, W. Hauser, F. Hayes, J. Kriss, R. Prostkoff, I. Ruderman, J. Tepedino and C. Walsh.

REGISTRANTS AND SUBSIDIARIES

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
: COMPANIES NOT INCLUDED IN REGISTRANTS' CONSOLIDATED STATEMENTS INDICATED BY ASTERISKS
: LINES OF CONTROL SHOWN BY INDENTATION

DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
	(A)		
12-31-45	ACF-BRILL MOTORS COMPANY		
	Brill Company, The J. G. (Delaware)		100
	* Brill Company, The J. G. (Massachusetts) 1/		100
	* Brill Company, The J. G. (Pennsylvania) 2/		100
	* Cie J. G. Brill (France)		100
	Hall-Scott Motor Car Company (California)		100
	1/ Completely liquidated; in process of dissolution.		
	2/ Completely liquidated. Dissolution subsequently made effective on March 1, 1946.		
12-31-45	A.D.F. CO. 1/		
	1/ Formerly known as ATLAS DROP FORGE COMPANY, Registrant is in process of liquidation.		
6-30-45	A. P. W. PRODUCTS, INC.		
12-31-45	ABBOTT LABORATORIES		
	Abbott Laboratories Export Corporation 1/		100
	Abbott Laboratories (England) Limited		95
	Abbott Laboratories Near East, Ltd.		100
	Abbott Laboratories (N.Z.) Limited		95
	Abbott Laboratories South Africa (Pty) Limited		95
	Abbott Laboratories International Company		100
	Abbott Laboratories Argentina Sociedad de Responsibilidad Limitada		95
	Abbott Laboratories de Brazil, S. A.		95
	Abbott Laboratories de Chile, Limitada		95
	Abbott Laboratories de Colombia, S. R. Limitada		95
	Abbott Laboratories de Cuba		95
	Abbott Laboratories de Mexico, S. A.		95
	Abbott Laboratories de Venezuela, C. A.		95
	Abbott Laboratories del Peru, S. A.		95
	Abbott Laboratories (Puerto Rico) Incorporated		95
	Abbott Laboratories Uruguay Limitada		95
	Abbott Laboratories, Limited		100
	(Swan-Myers Incorporated		100)
	1/ Formerly "Abbott Alkaloidal Company" and then "Export Abbott Laboratories Corporation."		
8-4-45	ABRAHAM & STRAUS, INC.		
	* Metropolitan Television, Inc. 1/		50
	1/ The Registrant and BLOOMINGDALE BROS., INC. each own one-half of the outstanding Capital Stock of Metropolitan Television, Inc.		
12-31-45	ACME ALUMINUM ALLOYS, INC.		
	(Acme Pattern & Tool Company, Inc.		1/)
	Jobbins, Inc., William F.		80 2/
	1/ Percentage of control omitted.		
	2/ Subsequently, in April 1946, a plan was approved to acquire the remaining 20 percent interest in this company		
12-31-45	ACME STEEL COMPANY		
	Acme Steel Company of Canada, Limited		100
	*(Acme Steel Goods Company		100)
12-31-45	ADAMS MANUFACTURING COMPANY, J. D.		
	Adams Company, J. D.		100
	Adams Limited, J. D.		100
	* Missouri-Illinois Tractor and Equipment Co., Inc.		50.05
	* Nebraska Tractor and Equipment Co.		50.2
	* Wolverine Tractor and Equipment Co.		74
12-31-45	ADAMS-WILLIS CORPORATION		
7-31-45	ADDRESSOGRAPH-MULTIGRAPH CORPORATION		
	Addressograph-Multigraph of Canada, Limited		100
	* Addressograph-Multigraph G.m.b.H. (Germany)		100
	* Addressograph-Multigraph, Limited (England)		100

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
7-31-45	ADDRESSOGRAPH-MULTIGRAPH CORPORATION (Continued)		
	* Addressograph-Multigraph S. A. (France)		100
	* Propis, A. G. (Switzerland)		100
	* Adrema de Strauss & Co. (Partnership) (Italy)		88.89
	* Adrema S. A. R. L. Mulhouse (France)		100
	* Gibian & Strauss (Partnership) (Czechoslovakia)		100
12-31-45	ADMIRAL CORPORATION		
	Appliance Distributors, Inc.		100
	* Armitage-Hamlin Corporation		41.49
	Chicago Cabinet Corp. 1/		100
	(Continental Radio and Television Corporation		100)
	1/ This company was incorporated and acquired by the registrant in November 1945.		
12-29-45	ADVANCE ALUMINUM CASTING CORP.		
12-31-45	AERO SUPPLY MFG. CO. INC.		
12-31-45	AETNA BALL & ROLLER BEARING COMPANY		
12-31-45	AINSWORTH MANUFACTURING CORPORATION		
	*(Smith & Company, Joseph N.		100)
9-30-45	AIR ASSOCIATES, INCORPORATED		
12-31-45	AIR REDUCTION COMPANY, INCORPORATED		
	Air Reduction Sales Company		100
	Airco Export Corporation		100
	Airco Mexicana, S. A.		100
	(Braunstein Bros. Carbonic Sales Corp.		100)
	(Carbonic Dispensing, Inc.		100)
	(Cheney Chemicals Canada Ltd.		100)
	Commercial Acetylene Supply Company, Inc.		100
	(Commercial Gas Company, Inc.		100)
	(Crystal Pure Carbonic, Incorporated		100)
	Cuban Air Products Corporation		100
	* Cuban Oxygen Company		75-3/4
	(Dry Ice, Incorporated		100)
	Magnolia Airco Gas Products Company		100
	National Carbide Corporation		100
	Oheco, Inc.		100
	Ohio Chemical & Mfg. Co., The		100
	Oxygen Company of Canada, Limited		100
	Peters & Company of Canada Limited, G. D.		100
	Pure Carbonic, Incorporated		100
	Scanlan-Morris Laboratories, Inc.		100
	Wilson Welder and Metals Co., Inc.		100
12-31-45	AIR-WAY ELECTRIC APPLIANCE CORPORATION		
	Air-Way Branches, Inc.		100
	*(Air-Way, Limited (Canada)		100)
	*(Air-Way, Limited (Great Britain)		86.7)
12-31-45	AIRCRAFT RADIO CORPORATION		
4-30-45	AIREON MANUFACTURING CORPORATION		
12-31-45	AKRON BRASS MFG. COMPANY, INC.		
12-31-45	ALABAMA POWER COMPANY		
	* Alabama Property Company		100
	* Auburn Water Company		100
12-31-45	ALAN WOOD STEEL COMPANY		
	Rainey-Wood Coke Company		100
	Upper Merion and Plymouth Railroad Company		100
7-31-45	ALASKA AIRLINES, INC. 1/		
	1/ Formerly Alaska Star Airlines; name changed March 1944.		

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12-31-45	ALASKA JUNEAU GOLD MINING COMPANY		
	* Harvard Gold Mining Company		75
	* Pacific Mining Co.		75
	* Beebe Gold Mining Company		80
12-31-45	ALASKA PACKERS ASSOCIATION		
	Encinal Terminals		100
12-31-45	ALL METAL PRODUCTS COMPANY		
12-31-45	ALLEGHENY LUDLUM STEEL CORPORATION		
	Allegheny Coal & Coke Company		100
	Forging and Casting Corporation, The		100
	Wallingford Steel Company, The		78.9
12-31-45	ALLEN ELECTRIC AND EQUIPMENT COMPANY		
12-31-45	ALLEN INDUSTRIES, INC.		
12-31-45	ALLES AND FISHER, INC.		
	*(Trainer & Co., Inc., H.		100)
12-31-45	ALLIED CHEMICAL & DYE CORPORATION		
	(Aldyco Corporation		100)
	Anco Chartering Corporation		100
	Barrett Building Company, Inc., The		100
	Barrett Company, Inc., The		100
	Barrett Company, Limited, The		100
	(Contact Process Company		100)
	Delray Connecting Railroad Company		100
	General Chemical Company		100
	General Chemical Defense Corporation		100
	General Chemical Meadville Corporation		100
	General Chemical Wisconsin Corporation		100
	Nichols Chemical Company, Limited, The		100
	Barnet Lighterage Company, Limited, The		100
	Kingston-Pocahontas Coal Company		100
	(McKeesport Gas Improvement Company, The		100)
	National Aniline & Chemical Company, Limited		100
	National Aniline & Chemical Company, U. S. A.		100
	National Aniline Defense Corporation		100
	(Pittsburgh Gas & Coke Company, The		100)
	Semet-Solvay Company		100
	Ashland By-Product Gas Company		100
	Ironton By Product Gas Company, The		100
	Semet-Solvay Engineering Corporation		100
	(Steere Engineering Company		100)
	Wilputte Coke Oven Corporation		100
	Coke Oven Company of Canada, Limited		100
	Solvay Process Company, The		100
	Atmospheric Nitrogen Corporation		100
	Solvay Sales Corporation		100
	Tully Pipe Line Company		100
	* Utah-Salduro Company, The		95.6
	*(Capell Salt Company		100)
	(Wing & Evans, Incorporated		100)
	(One (1) domestic company		1/)
	Four (4) foreign companies		1/
	1/ Names and percents of control omitted.		
6-30-45	ALLIED KID COMPANY		
12-31-45	ALLIED LABORATORIES, INC.		
	*(Five (5) companies		1/)
	1/ Names and percent of control omitted. Companies have no assets or liabilities and are maintained by registrant solely to protect trade names of its former operating subsidiaries.		
6-30-45	ALLIED MILLS, INC.		
	Allied Mills, Incorporated, of Virginia		100
	Amcd Feed Stores, Inc.		100

REGISTRANTS AND SUBSIDIARIES

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6-30-45	ALLIED MILLS, INC. (Continued)		
	Elm Creek Alfalfa Mills, Inc.		100
	*(McMillen Company, The		100)
	O'Brien Milling Company, The		100
	*(Producers Warehousing Corporation 1/		100)
	*(Soya Products, Inc.		100)
	*(Sugarine Company, The		100)
	Sunshine Stores, Inc.		100
	*(Wayne Feed Mills of Buffalo, Inc.		100)
	*(Wayne Feed Mills, Inc.		100)
	1/ Organized for name only.		
12-31-45	ALLIED PRODUCTS CORPORATION		
1-31-45	ALLIED STORES CORPORATION		
	Allied Purchasing Corporation		100
	Allied Real Estate Trust		100
	Anderson Stores Company, C. C.		100
	Barnes-Woodin Company		100
	Andrews Real Estate Trust		100
	Black Dry Goods Company, The James		100
	Bon Marche, Inc., The		100
	Donaldson Company, L. S.		100
	Field Company, The L. H.		100
	Gertz, Inc., B.		100
	Golden Rule, The		100
	Guggenheimer Corporation, C. M.		100
	Hearn's, Incorporated		100 1/
	Herpolsheimer Company		100
	H. Co. Drugs, Inc.		100
	Jordan Marsh Company		100
	Hunter Company, Inc., J. B.		100
	Installers, Inc.		100
	Joske Bros. Co.		100
	Joslin Company, F. N.		100
	Maas Brothers, Inc.		100
	Meyer's Company, The		100 1/
	Morehouse-Martens Company, The		100
	Muller Company, Limited, The		100 1/
	O'Neill & Company, Incorporated		100
	Peck, Inc., Geo. B.		100 1/
	Polsky Company, The A.		100
	Polsky Realty Company, The		100
	Pomeroy's, Inc.		100
	Rollman & Sons Company, The		100
	Samler, Inc., Louis		100
	Smith-Hasson, Inc.		100
	Titche-Goettinger Company, The		100
	Troutman Company, A. E.		100
	Waite's, Inc.		100
	1/ Except directors' qualifying shares.		
12-31-45	ALLIS-CHALMERS MANUFACTURING COMPANY		
	Allis-Chalmers de Mexico, S. A.		100
	Allis-Chalmers, Rumely, Limited		100
12-31-45	ALOE COMPANY, A. S.		
	*(Bets Company, Inc., Frank S.		100)
	P. W. Steel Products, Inc.		100
	(Sharp and Smith, Inc.		100)
	Surgical Investment Company		100
12-31-45	ALPHA PORTLAND CEMENT COMPANY		
12-31-45	ALTAMIRA MINING CORPORATION 1/		
	1/ Formerly ALTA TUNNEL AND TRANSPORTATION COMPANY		
12-31-45	ALTO DEVELOPMENT COMPANY 1/		
	1/ Name subsequently changed in February 1946 to American Silver Corporation		

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
6-30-45	ALUMINUM INDUSTRIES, INC.		
	Aluminum Industries, Inc., The		100
	B. B. B. Corporation, The		100
	Permite Products of Canada, Ltd.		100
12-31-45	AMALGAMATED LEATHER COMPANIES, INC.		
	Amalgamated Leather Companies of Canada, Inc.		100
	*(Qualitas Patent Leather Corporation		100)
	Wilmington Warehousing Company		100
12-31-45	AMERADA PETROLEUM CORPORATION		
	* Esperanza Petroleum Corporation		64½
	Geophysical Research Corporation		100
6-30-45	AMERICAN AGRICULTURAL CHEMICAL COMPANY, THE (DELAWARE)		
	American Agricultural Chemical Company, The (Florida)		100
	American Agricultural Chemical Company, The (New Jersey)		100
	Agricultural Chemicals Limited		100
	* Boca Grande Corporation		100
	* Saddle Creek Cattle Company, The		100
12-31-45	AMERICAN AIRLINES, INC.		
	* Airborne Instruments Laboratory, Inc.		100
	American Airlines de Mexico S. A.		100
	* AMERICAN OVERSEAS AIRLINES, INC.		51.4
	* Sky Chefs, Inc.		100
12-31-45	AMERICAN AUTOMOBILE INSURANCE COMPANY		
	(American Associated Agency		100)
	American Automobile Fire Insurance Company		100
	* Associated Fire & Marine Insurance Company		100
	* Associated Indemnity Corporation		100
12-29-45	AMERICAN BAKERIES COMPANY		
12-31-45	AMERICAN BANK NOTE COMPANY		
	Bradbury, Wilkinson & Co., Ltd.		100
	Canadian Bank Note Co., Ltd.		100
	(Continental Bank Note Co.		100)
	(Franklin-Lee Bank Note Co.		100)
	(International Bank Note Co. Inc.		100)
	(National Bank Note Co.		100)
	(Western Bank Note and Engraving Co.		100)
12-31-45	AMERICAN BARGE LINE COMPANY		
	Glassport Terminal and Warehouse Company		100
	Jeffersonville Boat and Machine Company		100
	Ohio River Terminal & Warehouse Company		100
	Wolf River Terminal & Warehouse Company		100
11-30-45	AMERICAN BEVERAGE CORPORATION		
	American Extract Co. Inc.		100
12-31-45	AMERICAN BOSCH CORPORATION		
12-31-45	AMERICAN BRAKE SHOE COMPANY		
	* Canadian Ramapo Iron Works, Ltd.		100
	* Cleveland Production Company 1/		50
	* Dominion Brake Shoe Company, Ltd.		70
	* Fabrications Auxiliaires des Industries Locomotrices		100
	1/ The admission of the actual existence of effective control was disclaimed.		
6-30-45	AMERICAN BUSINESS CREDIT CORPORATION		
	(American Business Credit Corporation (California)		100)
	(American Business Credit Corporation (New Jersey)		100)
	American Business Credit Corporation (Oregon)		100
	Coin Machine Acceptance Corporation		100
12-31-45	AMERICAN CAN COMPANY		
	American Can Company, Limited		100
	American Can Company Southern		100
	American Cane Cup Corporation		100

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
: COMPANIES NOT INCLUDED IN REGISTRANTS' CONSOLIDATED STATEMENTS INDICATED BY ASTERISKS
: LINES OF CONTROL SHOWN BY INDENTATION

DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	AMERICAN CAN COMPANY (Continued)		
	American Key Can Company		100
	Amertorp Corporation, The		100
	Ammunition Container Corporation		100
4-30-45	AMERICAN CAR AND FOUNDRY COMPANY		
	* ACF-BRILL MOTORS COMPANY	(a)	26
	* Hall-Scott Motor Car Company		100
	American Car and Foundry Investment Corporation		100
	* ACF-BRILL MOTORS COMPANY	(a)	20
	* Hall-Scott Motor Car Company		100
	(American Car and Foundry Company, Ltd. (England)		100)
	American Car and Foundry Export Company		100
	American Car and Foundry Securities Corporation		100
	* Shippers' Car Line Corporation		97
	* Acme Tank Car Corporation		100
	* Kansas City Car Company		100
	American Welding Company		100
	Carter Carburetor Corporation		100
	(Jackson & Sharp Company		100)
	Material Rodante E Trasdo "Acfalco" S. A. 1/		100
	Railway Equipment Company of Argentina		100
	Railway Equipment Company of Cuba		100
	1/ Formerly Railway Equipment Company of Brazil.		
11-30-45	AMERICAN CENTRAL MANUFACTURING CORPORATION		
	(Pak-Age-Car Corporation		100)
12-31-45	AMERICAN CHAIN & CABLE COMPANY, INC.		
	Acco Finance Corporation, The 1/		100
	(American Cable Company, Inc. 2/		100)
	American Chain Company, Inc. 1/		100
	Dominion Chain Company, Limited		100
	Epeda Corporation		100
	(Ford Chain Block Company 2/		100)
	(Hazzard Wire Rope Company 2/		100)
	(One (1) company (name omitted)		100)
	Lion Chain Company 1/		100
	(Manley Manufacturing Company, The 2/		100)
	Maryland Bolt and Nut Company, The		100
	Owen Silent Spring Company, Incorporated		100
	(Page Steel and Wire Company 2/		100)
	* Parsons Chain Company, Limited		100
	* British Wire Products, Limited		100
	(Reading, Pratt & Cady Company, Inc. 2/		100)
	Reading Specialties Company		2/
	(Reading Steel Casting Company		100
	Reading Valve and Fittings Company		3/
	*(Rubber Shock Insulator Corporation, The		100)
	(Weed Chain Tire Grip Company 2/		100)
	Wilcox Mechanical Instrument Co., Inc.		100
	(Wright Manufacturing Company 2/		100)
	1/ Companies completely liquidated and dissolved during 1945.		
	2/ Organized with authorized capital of nominal amount solely to maintain the name of the company which has been dissolved.		
	3/ Percentage of control omitted.		
12-31-45	AMERICAN CHICLE COMPANY		
	Canadian Chewing Gum Company, Ltd.		100
	Canadian Chewing Gum Sales, Ltd.		100
	Chicle Adams, C. A.		100
	(Chicle Adams, Ltda.		100)
	(Chicle Adams, Ltda., S. A.		100)
	Chicle Adams, S. A.		100
	Compania de Chicle Adams, Inc.		100
	(Crawford Gum Company, Inc.		100)
	Distribuidora Chicle Adams, S. A.		100
12-31-45	AMERICAN COACH & BODY COMPANY, THE		

KEY: REGISTRANTS SHOWN IN CAPITALS
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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	AMERICAN COATING MILLS, INC.		
	* Modern Packages, Inc.		50 1/
	1/ Represents percentage of ownership in this company by the registrant who disclaims any admission of the actual existence of effective control.		
12-31-45	AMERICAN COLORTYPE COMPANY (NEW JERSEY)		
	American Art Works, Inc.		100
	American Colortype Company (Illinois)		100
	Gabriel Sons & Company, Samuel		100
	Osborne Company, The		100
	(Osborne Company Ltd., The		100)
3-31-45	AMERICAN CRYSTAL SUGAR COMPANY		
	* Rocky Ford Ditch Company		53
	Ventura County Railway Company		100
8-31-45	AMERICAN DISCOUNT COMPANY OF GEORGIA		
	* American Company, The (Georgia)		98
	American Discount Company (Alabama)		100
	American Discount Company (Florida)		100
	American Discount Company (North Carolina)		100
	American Discount Company (Tennessee)		100
	* American Security Insurance Company (Georgia)		97
9-30-45	AMERICAN DISTILLING COMPANY, THE		
	* American Spirits, Inc. 1/		50
	* Ben Burk, Inc. 1/		46.4
	* Compania Ron Caricoa Destileria, Inc. 1/		50
	* Moxie Company, The		40.5
	1/ The admission of the actual existence of effective control was disclaimed by the registrant.		
12-31-45	AMERICAN ENCAUSTIC TILING COMPANY, INC.		
	* American-Franklin-Olean Tile Company		49 1/
	1/ Registrant disclaims the actual existence of effective control.		
12-31-45	AMERICAN EXPORT LINES, INC.		
12-31-45	AMERICAN & FOREIGN POWER COMPANY INC.		
	(American & Foreign Power Company Inc. (N. Y.)		100)
	Argentine Electric Companies		100
	Compania Central Argentina de Electricidad, S. A.		93
	Electricidad de Alta Gracia	(a)	92
	Compania de Electricidad de Los Andes, S. A.		82
	Compania de Electricidad del Este Argentino, S. A.		91
	Compania de Electricidad del Norte Argentino, S. A.		99
	Compania Hidro-Electrica de Tucuman	(b)	89
	Compania de Electricidad del Sud Argentino, S. A.		75
	Compania Hidro-Electrica de Tucuman	(b)	10.8
	Electricidad de Alta Gracia	(a)	7
	Tranvias Electricos de Tucuman, S. A.		98
	Brazilian Electric Power Company		100
	Companhia Brasileira de Energia Electrica		71.6
	Companhia Central Brasileira de Forca Eletrica		99.9
	Companhia Central Eletrica de Icem	(d)	.16
	Companhia Douradense de Eletricidade		100
	Companhia Eletricidade Taquaritinga		100
	Companhia Central Eletrica de Icem	(d)	24.96
	Companhia Energia Eletrica da Bahia		99.9
	Companhia Energia Eletrica Rio Grandense		99.9
	Companhia Carris Porto Alegrense		57
	Companhia Forca e Luz Carioba		99.9
	Companhia Forca e Luz de Brotas		99.8
	Companhia Forca e Luz de Jaboticabal		100
	Companhia Central Eletrica de Icem	(d)	24.96
	Companhia Forca e Luz de Minas Gerais		61
	Companhia Forca e Luz de Parana		93
	Companhia Forca e Luz Nordeste do Brasil		75
	Companhia Francana de Eletricidade		100
	(Companhia Melhoramentos de Batatais	(c)	97)

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	AMERICAN & FOREIGN POWER COMPANY INC. (Continued)		
	Brazilian Electric Power Company (Continued)		
	Companhia Linha Circular de Carris da Bahia		99.9
	(Companhia Melhoramentos de Batatais	(c)	3)
	Companhia Mogiana de Luz e Forca	(f)	10
	Companhia Paulista de Forca e Luz		99.9
	Empresa Caracolense de Luz e Forca, S. A.		100
	Empresa de Eletricidade de Araraquara, S. A.		100
	Empresa de Eletricidade de Rio Preto, S. A.		100
	Companhia Central Eletrica de Icem	(d)	24.96
	Empresa Eletrica de Amparo, S. A.	(g)	10
	Empresa Eletrica de Bebedouro, S. A.		100
	Empresa Eletrica Orion de Barretos, S. A.		100
	Companhia Central Eletrica de Icem	(d)	24.96
	Empresa Forca e Luz de Ribeirao Preto, S. A.		100
	Empresa Forca e Luz do Jau, S. A.		100
	Pernambuco Tramway and Power Company, Limited		99
	Telephone Company of Pernambuco, Limited	(e)	45
	Rio Grandense Light and Power Syndicate, Limited, The		100
	Southern Brasil Electric Company, Limited, The		97
	Companhia Campineira de Tracao, Luz e Forca		100
	Companhia Mogiana de Luz e Forca	(f)	90
	Empresa de Melhoramentos Urbanos de Piracicaba, S. A.		100
	Empresa Eletrica de Amparo, S. A.	(g)	89
	Telephone Company of Pernambuco, Limited	(e)	54
	Colombian Electric Company		98
	Companhia Auxiliar de Empresas Eletricas Brasileiras		100 1/
	Compania Anonima Luz Electrica de Venezuela		96
	Compania Nacional de Fuerza y Luz, S. A.		98
	Ebasco International Corporation		100
	Empresa Electrica De Guatemala, S. A.		83
	Empresa Electrica del Ecuador Inc.		100
	* Far East Power Corporation		80
	* Shanghai Power Company		100
	* Western District Power Company of Shanghai, Federal Inc. U. S. A.		63
	Havana Electric & Utilities Company		99.9
	Cuban Electric Company		100
	Havana & Insular Real Estate Company		100
	Mexican Electric Companies, Inc.		100
	Compania de Electricidad de Merida, S. A.		100
	Compania de Luz Electrica y Fuerza Motriz de Orizaba, S. A.		100
	Compania Electrica Mexicana, S. A.	(h)	29
	Compania Electrica de Cordoba, S. A.		100
	Compania Electrica Mexicana, S. A.	(h)	71
	Compania Hidro-Electrica Queretana, S. A.		85.6
	(Compania Hidroelectrica Potosina, S. A.		100)
	Compania Impulsora de Empresas Electricas, S. A.	(i)	59 2/
	Compania Nacional de Electricidad, S. A.		100
	Abastecedora Luz, Fuerza, Agua, S. A.		99.8
	Compania Electrica de Tampico, S. A.		99.9
	Compania Impulsora de Empresas Electricas, S. A.	(i)	41
	Guanajuato Power and Electric Company, The		96
	Central Mexico Light and Power Company		100
	Compania Hidroelectrica Guanajuatense, S. A.		100
	(Michoacan Power Company, The		100)
	Northern Mexico Power and Development Company, Limited, The	(j)	95
	Compania Agricola y de Fuerza Electrica del Rio Conchos, S. A.		100
	Puebla Tramway, Light and Power Company		95
	(Compania Hidro-Electrica de Puebla, S. A.		100)
	Vera Cruz Electric Light, Power and Traction, Limited, The		97
	Northern Mexico Power and Development Company, Limited, The	(j)	.86
	Panama Power & Light Company		99.2
	Public Utilities Investment Trust, Limited		100
	Consolidated Investment Trust, Limited, The		71
	* Broach Electric Supply and Development Corporation Limited, The		45
	* Karachi Electric Supply Corporation, Limited, The		46
	Nasik-Deolali Electric Supply Company, Limited, The		60
	Poona Electric Supply Company, Limited, The		55
	United Eastern Agencies, Limited, The		100
	Tata Hydro-Electric Agencies, Limited		50+
	South American Power Company		100

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	AMERICAN & FOREIGN POWER COMPANY INC. (Continued)		
	South American Power Company (Continued)		
	Compania Chilena de Electricidad, Limitada		87
	Sociedad Carbonifera de Mafil		82
	Three (3) foreign companies 3/		96
8-31-45	AMERICAN FORGING & SOCKET COMPANY, THE		
11-30-44	AMERICAN FURNITURE COMPANY, INCORPORATED		
12-31-45	AMERICAN GAS AND ELECTRIC COMPANY		
	American Gas and Electric Service Corporation		100
	APPALACHIAN ELECTRIC POWER COMPANY		66.55
	Radford Limestone Company, Incorporated		100
	West Virginia Power Company		100
	ATLANTIC CITY ELECTRIC COMPANY		100
	* Deepwater Operating Company		50 1/
	* South Pennsgrove Realty Company		50 1/
	Franklin Real Estate Company, The		100
	Indiana Franklin Realty, Inc.		100
	Holston River Power Company		100
	INDIANA & MICHIGAN ELECTRIC COMPANY		100
	Kanawha Valley Power Company		100
	Kentucky and West Virginia Power Company, Incorporated		100
	Kingsport Utilities, Incorporated		100
	OHIO POWER COMPANY, THE		70.31
	* Beech Bottom Power Company, Inc.		50 1/
	Duncan Falls Company, The		100
	* Windsor Power House Coal Company		50 1/
	* Windsor Coal Company		100
	Scranton Electric Company, The		100
	Southern Ohio Public Service Company		100
	Twin Branch Railroad Company		100
	* West Pittston-Exeter Railroad Company		50 1/
	Wheeling Electric Company		100
12-31-45	AMERICAN-HAWAIIAN STEAMSHIP COMPANY		
	Transport, Trading & Terminal Corporation 1/		100
	* American Zeppelin Transport, Inc.		50 2/
	Williams, Dimond & Co.		100
6-30-45	AMERICAN HIDE AND LEATHER COMPANY		
	American Hide and Leather Company, Inc.		100
	* American Hide and Leather Company, Ltd.		100
	* American Hide and Leather Company, S. A.		100
12-31-45	AMERICAN HOME PRODUCTS CORPORATION		
	Affiliated Products, Inc.		100
	Affiliated Products (Canada) Ltd.		100
	American Home Foods, Inc.		100
	Clapp Co. Ltd., Harold H.		100
	American Home Products Corp. (Canada) Ltd.		100
	Anadin Limited		100
	Ayerst, McKenna & Harrison Ltd. (Canada)		100
	Ayerst, McKenna & Harrison Ltd. (New York)		100
	Belle Center Creamery & Cheese Co.		100
	Bisodol Limited		100
	Bovinine Company, The		100
	Boyle-Midway, Inc.		100
	Boyle-Midway (Canada) Ltd.		100

1/ Ownership of voting stock distributed among subsidiaries of Brasilian Electric Power Company.
2/ Represents percentage of voting power distributed among other subsidiaries of Mexican Electric Companies, Inc.
3/ Names omitted.

1/ Formerly Brooklyn Dock & Storage, Inc.
2/ Represents percentage of ownership in this company by its parent. The registrant disclaims any admission of the actual existence of effective control.

1/ Represents percentage of ownership in this company by its parent. The registrant disclaims any admission of the actual existence of effective control.

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	AMERICAN HOME PRODUCTS CORPORATION (Continued)		
	Boyle Company (Pty) Ltd., The A. S.		100
	Boyle Co. Ltd., A. S.		100
	Canadian Home Products Corp. Ltd.		100
	Clapp, Inc., Harold H.		100
	Dodge Ltd., W. L.		100
	Duff & Sons, Inc., P.		100
	Fort Dodge Serum Co.		100
	Fort Dodge Laboratories, Inc.		100
	Fort Dodge Rendering Company, Inc.		100
	Heather Company		100
	Home Products International Ltd.		100
	International Chemical Co. Ltd.		100
	Bismag, Ltd.		100
	International Vitamin Corp.		100
	Kolynos (N. Z.) Ltd.		100
	Kolynos S. A. (Commercial e Industrial)		100
	Kolynos S. A. (Pty) Ltd.		100
	Maritza-Harmon Chemicals, Inc.		100
	Murray Advertising Agency, Inc., John F.		100
	Oxsyn Company		100
	Oxsyn (Canada) Ltd.		100
	Parok Limited		100
	Philippe, Inc., Louis		100
	Prescott Paint Co. Inc.		100
	S. M. A. Corp.		100
	General Biochemicals, Inc.		100
	Vita-Ray (Canada) Ltd.		100
	Washington Coffee Refining Co., G.		100
	Whitehall Pharmacal Co.		100
	Anacin Company Ltd., The		100
	Kolynos, Inc.		100
	Kolynos (Sales) Ltd.		100
	Whitehall Pharmacal (Canada) Ltd.		100
	Wyeth & Brother (Canada) Ltd., John		100
	Wyeth & Brother Ltd., John		100
	Wyeth & Brother (N. Z.) Ltd., John		100
	Wyeth & Brother S. A. (Pty) Ltd., John		100
	Wyeth, Inc.		100
	Petrolagar Laboratories, Ltd.		100
	Wyeth International, Ltd.		100
	Wyeth Laboratories S. A., John		100
	Wyeth Mexicana, S. A.		100
12-31-45	AMERICAN ICE COMPANY		
	*(Boston Fuel Company (Mass.)		100)
	*(Boston Ice Company (Mass.)		100)
	*(Knickerbocker Ice Company, Inc. (N. Y.)		100)
	*(Knickerbocker Laundry Company, Inc. (N. Y.)		100)
	*(Tisdale Coal Company, Inc. (N. Y.)		100)
12-31-45	AMERICAN INVESTMENT COMPANY OF ILLINOIS		
	General Public Loan Corporation		100
	(Ideal Financing Association, Inc.		100)
	(Ideal Personal Finance Association, Inc.		100)
	Loan Service Consumer Discount Company		100
	Loan Service Corporation		100
	Public Finance Company (California)		100
	Public Finance Corporation (Missouri)		100
	(Public Loan Corporation (California)		100)
	Public Loan Corporation (Illinois)		100
	Public Loan Corporation (Maine)		100
	Public Loan Corporation (Massachusetts)		100
	Public Loan Corporation (Missouri)		100
	Public Loan Corporation (Ohio)		100
	Public Loan Corporation of Alton Illinois		100
	(Public Loan Corporation of Boston		100)
	Public Loan Corporation of Cairo Illinois		100
	Public Loan Corporation of Cape Girardeau, Mo.		100
	Public Loan Corporation of Chicago, Illinois		100
	Public Loan Corporation of Decatur Illinois		100

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	AMERICAN INVESTMENT COMPANY OF ILLINOIS (Continued)		
	Public Loan Corporation of East St. Louis, Illinois		100
	Public Loan Corporation of Granite City Illinois		100
	Public Loan Corporation of Jefferson City, Missouri		100
	Public Loan Corporation of La Salle Illinois		100
	(Public Loan Corporation of Massachusetts		100)
	Public Loan Corporation of St. Joseph, Missouri		100
	Public Loan Corporation of Sedalia, Missouri		100
	(Public Loan Corporation of Worcester		100)
12-31-45	AMERICAN LAUNDRY MACHINERY COMPANY, THE		
	* British Laundry Machinery Co., Ltd. (England)		100
	* Canadian Laundry Machinery Co., Ltd (Canada)		100
	* Almco Waschereimaschinen, G.m.b.H. (Germany)		100
	*(Watkins Laundry Machinery Co., The		100)
	*(Watkins Laundry Machinery Co., The F. M.		100)
	*(Western Laundry Machinery Co.		100)
12-31-45	AMERICAN LOCOMOTIVE COMPANY		
	American Locomotive Export Company, Inc.		100
	Beaumont Iron Works Company		100
	Montreal Locomotive Works, Limited		100
12-31-45	AMERICAN MACHINE & FOUNDRY COMPANY		
	American Machine Development Corporation		100
	Curtbalt Company, The		100
	American Machine Export Corporation		100
	* American Machine & Foundry Co. Ltd.		100
	* Industrial Machinery Co., Ltd.		75
	* International Cigar Machinery Co.		67½
12-31-45	AMERICAN MACHINE AND METALS, INC.		
	(Amachmet Corp.		100)
	American Machine and Metals (Canada) Ltd.		100
12-31-45	AMERICAN MARACAIBO COMPANY		
	Monagas Oil Corporation		100
	South American Petroleum Corporation		100
12-31-45	AMERICAN METAL COMPANY, LIMITED, THE		
	Amco Magnesium Corporation		100
	American Metal Company of Canada Ltd., The		100
	American Metal Company of Colorado, The		100
	American Metal Company Ltd. of Illinois, The		100
	American Metal Company Ltd. of Michigan, The		100
	American Metal Company of Mexico S. A., The		100
	American Metal Company of Texas, The		100
	American Zinc & Chemical Company		100
	Langeloth Coal Company		100
	Langeloth Townsite Company		100
	Langeloth Water Company		100
	Blackwell Zinc Company Inc.		100
	Retort Gas Company		100
	Compania Minera de Penoles S. A.		98.28
	*(Cia. Beneficiadora del Norte, S. A.		50)
	* Cia. Metalurgica Penoles S. A.		75
	* Cia. Minera 'La Parrena' S. A.		50.5
	*(Cia. Restauradora del Mineral de Vetagrande		96.04)
	Compania Metalurgica de Torreon S. A.		98.05
	*(Compania Minera 'La Campana' S. A.		100)
	Compania Minera La Occidental, S. A.		100
	Duquesne Smelting Corporation		100
	(Guatemalan American Metal Co. Inc., The		100)
	* Pecos Estates Inc.		51
	* Rhodesian Selection Trust Limited		50.56
	* Mufulira Copper Mines Limited		64.07
	*(Sagasca Corporation		50)
	South American Metal Co., The		100
	United States Metals Refining Co., The		100
12-31-45	AMERICAN NEWS COMPANY, THE		
	American Lending Library, The		100
	American News Co., Ltd.		100

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	AMERICAN NEWS COMPANY, THE (Continued)		
	* International News Company, Ltd., The		100
	Union News Company, The		100
12-31-45	AMERICAN OPTICAL COMPANY		
	American Optical Company (Corporation)		100
	Consolidated Optical Company (Limited)		100
	(Homat Optical Company, The		100) 1/
	Numont Ful-Vue Corporation		100 1/
	(Optical Glass Products, Inc.		100) 1/
	(Safety Equipment Service Company		100) 1/
	Southbridge Development Company		100
	(Spencer Lens Company		100) 1/
	(Eight (8) domestic companies		2/)
	(One (1) foreign company		2/)
	* One (1) foreign company 3/		100
	* Two (2) foreign companies		2/ 4/
	1/ Percent of capital stock held by individual stockholders for the benefit of the registrant.		
	2/ Name or names and percent of control omitted.		
	3/ An unnamed South American sales agency.		
	4/ Registrant disclaims the admission of the actual existence of effective control.		
12-31-45	AMERICAN OVERSEAS AIRLINES, INC.		
	American Overseas Airlines, Limited 1/		100
	1/ Formerly American Export Airlines (Traffic) Limited.		
12-31-45	AMERICAN PHENOLIC CORPORATION		
	* Agate Plastics Corporation		100
	* Amphenol Limited		100
12-31-45	AMERICAN POWER & LIGHT COMPANY		
	(American Power & Light Company, Inc.		100)
	FLORIDA POWER & LIGHT COMPANY		100
	Consumers Water Company		100
	Utilities Land Company		100
	Kansas Gas and Electric Company		90.55
	MINNESOTA POWER & LIGHT COMPANY		78.68
	(Great Northern Power Company		1/)
	(Pike Rapids Power Company, The		98.96)
	Superior Water, Light and Power Company		99.92
	(Topeka Land Company		99.7)
	MONTANA POWER COMPANY, THE		93.73
	Northwestern Electric Company		67.66
	PACIFIC POWER & LIGHT COMPANY		94.66
	Portland Gas & Coke Company		83.23
	Texas Public Utilities Corporation		99.98
	Texas Utilities Company		100
	DALLAS POWER & LIGHT COMPANY		71.72
	TEXAS ELECTRIC SERVICE COMPANY		96.46
	TEXAS POWER & LIGHT COMPANY		94.94
	(Washington Irrigation & Development Company		99.87)
	*(Columbia Highlands Company		25)
	(Limestone Company, The		51)
	WASHINGTON WATER POWER COMPANY, THE		99.69
	Spokane United Railways 2/		99.7
	1/ The only shares outstanding of this shell company are held by the directors thereof.		
	2/ In liquidation. Properties sold and affairs of corporation being wound up.		
9-30-45	AMERICAN PRODUCTS CO., THE		
	(Mills Bros. Products Co., The		100)
12-31-45	AMERICAN PUBLIC SERVICE COMPANY		
	* Roby & Northern Railroad Company		100
	WEST TEXAS UTILITIES COMPANY		100
	* West Vernon Sewer Company		100
12-31-45	AMERICAN RADIATOR & STANDARD SANITARY CORPORATION		
	American Blower Corporation		100
	* Canadian Sirocco Company, Limited		100

REGISTRANTS AND SUBSIDIARIES

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: INACTIVE COMPANIES SHOWN IN PARENTHESES
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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	AMERICAN RADIATOR & STANDARD SANITARY CORPORATION		
	(American Radiator Company		100)
	(California Pipe & Supply Company		100)
	* Chaudieres et Radiateurs "Ideal" S. A. B.		1/
	Church Mfg. Co., C. F.		100
	(Cochran-Sargent Corporation		100)
	* Compania de Radiadores		1/
	* Compagnie Nationale des Radiateurs		1/
	*(Societe Immobiliere de Dammarie-les-Lys		1/)
	Detroit Lubricator Company		100
	(Fox Furnace Corporation		100)
	* Heating and Plumbing Finance Corporation		100
	* Heating and Plumbing Finance Limited		100
	* Ideal Boilers & Radiators Limited		1/
	*(Ideal Bath Company, Limited		1/)
	*(Ideal Warming Investment Company, Limited		1/)
	*(National Radiator Company, Limited		1/)
	*(Standard Sanitary & Bath Company, Limited		1/)
	* "Ideal" Radiatoren Gesellschaft A-G		1/
	Kewanee Boiler Corporation		100
	* Nationale Radiator Gesellschaft m.b.H. (Austria)		1/
	* Nationale Radiator Gesellschaft m.b.H. (Germany)		1/
	* Nordiska Radiator Aktiebolaget		1/
	(Pacific Sanitary Manufactering Co.		100)
	* Radiatoren A-G		1/
	* Radiatoren Handelmaatschappij N. V.		1/
	Ross Heater & Manufacturing Company, Inc.		100
	* Societa Nazionale dei Radiatori		1/
	* Standard Sanitary & Dominion Radiator Limited		100
	(Standard Sanitary Manufacturing Company		100)
	* Standard Sanitary Manufacturing Company of Mexico, S. A.		100
	(Sunbeam Heating Corporation		100)
	Tonawanda Iron Corporation		100
	1/ Information as to percent of voting power is filed confidentially.		
12-31-45	AMERICAN REPUBLICS CORPORATION		
	American Petroleum Company		100
	Pennsylvania Shipyards, Inc.		100
	Petroleum Building Company		100
	Petroleum Coal and Iron Company 1/		100
	Petroleum Iron Works Company, The		100
	Republic Production Company		100
	1/ Company subsequently dissolved as of March 26, 1946 and properties transferred to the registrant.		
12-31-45	AMERICAN ROLLING MILL COMPANY, THE		
	Alloy Research Corporation		100
	(British Stainless Steel Limited		100)
	American Rolling Mill Company of California, The		100
	Armco Drainage & Metal Products of Canada, Ltd. 1/		100
	La Cie Des Poncesaux Paves de Quebec		50 2/
	Armco Drainage & Metal Products, Inc.		100
	(Colorado Culvert and Flume Company, The		100)
	Armco International Corporation, The		100
	Ten (10) foreign companies		3/
	Six (6) foreign companies		3/
	* One (1) foreign company		50 2/ 3/
	* Six (6) foreign companies		3/
	Armco Railroad Sales Co. Incorporated		100
	Armsen Company		51
	California Corrugated Culvert Company		100
	Colcord Coal Sales Company		100
	Drainage Engineering Co. of Canada Limited		100
	Middletown Realty Company, The		100
	Oregon Culvert and Pipe Company		100
	(Rustless Mining Corporation		100)
	Sheffield Steel Corporation		100
	(Scott Furnace Company		50 2/
	(Sheffield Steel Corporation of Texas		100)
	Simonds Company, F. K.		100
	Washington Culvert and Pipe Company		100

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12-31-45	AMERICAN ROLLING MILL COMPANY, THE (Continued)		
	1/ Formerly The Canada Ingot Iron Company, Limited		
	2/ Represents percentage of ownership in this company by its parent. The registrant disclaims any admission of the actual existence of effective control.		
	3/ Names and/or percent of control omitted.		
12-31-45	AMERICAN SAFETY RAZOR CORPORATION		
	(American Safety Razor Corporation of Alabama		100)
	(American Safety Razor Corporation of Illinois		100)
	(American Safety Razor Corporation of Tennessee		100)
	Antoine de Paris, Inc.		100
	Antoine de Paris Ltd. (Canada)		100
	Atlantic Blade Corporation		100
	(Cambon Beauty Salons, Inc.		100)
	Continental Blade Corporation		100
	Ever-Ready Razor Products Ltd.		100
	(Ever-Ready Safety Razor Co. Inc.		100)
	(Gem Safety Razor Corporation		100)
	(Jury Blade Corporation		100)
	Lawrence Distributing Corporation		100
	Lightfoot Schultz Company		100
	* Jaquet, Inc.		50
	Wegeve et Cie, Inc.		100
	(Metro Blade Corporation		100)
	(Rialto Blade Corporation		100)
	(Star Safety Razor Company, Inc.		100)
	Treet Safety Razor Corporation		100
12-31-45	AMERICAN SEAL-KAP CORPORATION OF DELAWARE		
	American Seal-Kap Corporation		100
12-31-45	AMERICAN SEATING COMPANY		
	American Seating Company of Texas		100
6-30-45	AMERICAN SHIP BUILDING COMPANY, THE		
	* Delta Shipbuilding Company, Inc.		100
	* Lakeside Engineering Company		100
12-31-45	AMERICAN SMELTING AND REFINING COMPANY		
	* Alta Mining and Development Company		62.3
	Andrews Lead Construction Corporation, The		100
	Asarco Mercantile Company		100
	Buchans Mining Company Limited		97
	Compania American Smelting, S. A.		100
	Compania American Smelting Boliviana Limitada, S. A.		100
	Compania Carbonifera de Sabinas, S. A.		100
	Compania de Combustibles "Agujita", S. A.		99.9
	Compania de Terrenos e Inversiones de San Luis Potosi, S. A.	(a)	71.4
	* Compania Metalurgica Mexicana		60
	* Alvarez Land & Timber Company		100
	* Compania Minera La Loteria, S. A.		100
	* Mexican Lead Company		90.1
	* Mexican Smelting and Refining Company		100
	* Montezuma Lead Company		99.7
	* Potosi and Rio Verde Railway Company		100
	* Sombrerete Mining Company		100
	Compania Minera Asarco, S. C.		100
	Compania de Terrenos e Inversiones de San Luis Potosi, S. A.	(a)	27.9
	Compania Minera La Ventura, S. A.		100
	Compania Minera Nacional, S. A.		100
	Compania de Terrenos e Inversiones de San Luis Potosi, S. A.	(a)	.7
	Compania Minera de Alarcon, S. A. 1/		100
	* Continuous Casting Corporation		50
	*(Crown Chemical Company		100)
	* FEDERAL MINING AND SMELTING COMPANY		51.6
	* Blackhawk Mining and Developing Company, Ltd.		99.7
	* Dome Mountain Gold Mining Company, Limited		51
	* Fairview Mining Company, Limited		51
	* Government Gulch Mining Company, Limited		67.7
	* Green Hill Cleveland Mining Company		50
	* Wyoming Mining and Milling Company		89.9

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12-31-45	AMERICAN SMELTING AND REFINING COMPANY (Continued)		
	*(Federated Metals Corporation		100)
	* Garfield Chemical and Manufacturing Corporation		50
	*(Great Western Smelting and Refining Company		100)
	International Metal Company		100
	La Descubridora Mining Company		99.8
	Minas de la Alianza, S. A.		100
	Mexican Zinc Company, S. A.		100
	Mike Horse Mining and Milling Company		100
	* Negociacion Minera de Jesus Maria, S. A.		77.1
	Northern Peru Mining and Smelting Company		100
	* Sociedad Minera Milluachaqui, Ltda.		52
	Prairie Brass and Metal Company		100
	*(Union Smelting and Refining Company		100)
	One foreign subsidiary (corporation)		2/
	Two foreign subsidiaries (partnerships)		2/
	1/ Formerly Compania Mexicana "El Zinc", S. A.		
	2/ Names and percent of control not given.		
12-31-45	AMERICAN SNUFF COMPANY		
12-31-45	AMERICAN STATES UTILITIES CORPORATION		
	Edison Sault Electric Company		100
	SOUTHERN CALIFORNIA WATER COMPANY		65.9
9-30-45	AMERICAN STEEL FOUNDRIES (NEW JERSEY)		
	American Steel Castings Company		100
	(American Steel Foundries (Missouri)		100)
	Griffin Wheel Company		98.74
	(Simplex Railway Appliance Company		100)
12-31-45	AMERICAN STORES COMPANY (DELAWARE)		
	Acme Markets, Inc. (Delaware)		100
	(Acme Markets, Inc. (New Jersey)		100)
	(Acme Tea Company		100)
	(American Stores Company (New Jersey)		100)
	(American Stores Company (Pennsylvania)		100)
	American Stores Company (West Virginia)		100
	American Stores Company, Inc. (Virginia)		100
	(American Stores Company, The (Maryland)		100)
	American Stores Dairy Company		100
	American Stores Produce Company		100
	(Crown Stamp Company, The		100)
	(Mutual Grocery Company		100)
	United States Coffee Corporation		100
12-31-45	AMERICAN STOVE COMPANY		
12-31-45	AMERICAN SUGAR REFINING COMPANY, THE		
	American Sugar Refining Company of New York, The		100
	Brooklyn Cooperage Company		100
	Great Western Land Company		100
	Central Cunagua, S. A.	(a)	33.3
	Cunagua Warehouses, S. A.	(b)	33.3
	Franklin Sugar Refining Company		100
	Central Cunagua, S. A.	(a)	66.7
	Cunagua Warehouses, S. A.	(b)	66.7
	* Spreckels Sugar Company (California)		50
	Spreckels Sugar Refining Company		100
	Sugar Export Corporation		100
7-31-45	AMERICAN SUMATRA TOBACCO CORPORATION		
	American Sumatra Tobacco Company of Massachusetts		100
	American Sumatra Tobacco Corporation of Georgia		100
12-31-45	AMERICAN TOBACCO COMPANY, THE		
	American Cigarette and Cigar Company		94.36
	* Cuban Tobacco Company, Inc.	(a)	69.65
	* H. de Cabanas y Carbajal		100
	* Tabacalera Cubana, S. A.	(b)	1

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12-31-45	AMERICAN TOBACCO COMPANY, THE (Continued)		
	American Cigarette and Cigar Company (Continued)		
	* Cuban Tobacco Company, Inc. (Continued)		
	* Havana Cigar and Tobacco Factories, Limited, The	(c)	13.03
	* Tabacalera Cubana, S. A.	(b)	35
	* Havana Commercial Company	(d)	99.22
	* Tabacalera Cubana, S. A.	(b)	6
	* Henry Clay and Bock & Company, Limited	(e)	74.18
	* Cuban Land and Leaf Tobacco Company		100
	* Havana Cigar and Tobacco Factories, Limited The	(c)	37.05
	* Tabacalera Cubana, S. A.	(b)	58
	* Havana Cigar and Tobacco Factories, Limited, The	(c)	.67
	* Havana Commercial Company	(d)	.76
	* Henry Clay and Bock & Company, Limited	(e)	3.67
	American Suppliers, Incorporated		100
	* American Tobacco Company of the Orient, Inc., The		100
	* Cuban Tobacco Company Inc.	(a)	4.23
	* Golden Belt Manufacturing Company		94.07
	Hathaway-Steane Corporation, The		100
	* Societe Anonyme des Paperteries de Mauduit		100
	* Wix & Sons, Limited, J.		100
	* Standard Tobacco Company, Limited		100
3-31-45	AMERICAN TYPE FOUNDERS, INCORPORATED		
	*(Amer-Type Corporation		1/)
	(American Type Founders (Great Britain) Limited		100)
	American Type Founders Sales Corporation		100
	(Damon Type Founders Co., Inc.		100)
	Daystrom Corporation		100
	Daystrom Laminates, Incorporated		100
	Hart & Co., Inc., Frederick 2/		100
	Philharmonic Radio Corporation		100
	Webendorfer-Wills Co., Inc.		100
	1/ No stock has ever been issued and company has never functioned.		
	2/ Amertype Recordgraph Corporation and Frederick Hart & Co., Inc., subsidiaries of registrant, were merged. The continuing corporation, is known as Frederick Hart & Co., Inc.		
12-31-45	AMERICAN VISCOSE CORPORATION		
	* Two (2) companies (names omitted)		100
12-31-45	AMERICAN WATER WORKS AND ELECTRIC COMPANY, INCORPORATED (DELAWARE)		
	*(Ajax Farm Corporation		100)
	*(Esperanza Land Corporation		100)
	Alexandria Water Company, The		100
	Alton Water Company		100
	American Communities Company 1/		100
	* COMMUNITY WATER SERVICE COMPANY	(a)	56.9
	* Cairo Water Company, The		100
	* Citizens Water Company of Washington, Pa.		100
	* Greenwich Water System, Inc.		100
	* Bristol County Water Company		80
	* Cohasset Water Company		100
	* Dedham Water Company		100
	* Glenville Power and Water Company, The		100
	* Greenwich Water Company		100
	* Hingham Water Company		100
	* Port Chester Water Works, Inc.		100
	* Southern Connecticut Real Estate Company, The		100
	* Wannacomet Water Company		99.84
	* Lexington Water Company		100
	* Ohio Cities Water Corporation		86.7
	* Marion Water Company, The		100
	* Ohio Cities Water Company, The		100
	* Pennsylvania State Water Corporation		100
	* Bangor Water Company, The		100
	* Berwick Water Company, The		100
	* Canadacta Water Supply Company		100
	* Clark's Summit Water Company, The		100
	* Dorchester Water Company, The		100
	* Hallstead Water Company, The		100
	* Hyde Park Water Company		100

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12-31-45	AMERICAN WATER WORKS AND ELECTRIC COMPANY, INCORPORATED (DELAWARE) (Continued)		
	American Communities Company (Continued)		
	* COMMUNITY WATER SERVICE COMPANY (Continued)		
	* Pennsylvania State Water Corporation (Continued)		
	* Monongahela City Water Company, The		100
	* Moundsville Water Company		100
	* Mountain City Water Company, The		100
	* Mount Jewett Water Company		100
	* Myerstown Water Company		100
	* Northumberland Water Company		100
	* Osceola Water Supply Co., The		100
	* Palmyra Water Company		100
	* Ramey Water Company, The		100
	* St. Marys Water Company		100
	* Spring Water Company of Kane		100
	* Uniontown Water Company		100
	* Vandergrift Water Company		100
	* Waynesburg Water Company, The		100
	* White Deer Mountain Water Company		100
	* Peoria Water Works Company		100
	(American Water Works and Electric Company, Incorporated (Virginia)		88.7)
	Armstrong Water Company		100
	Ashtabula Water Works Company, The		100
	Atlantic County Water Company of New Jersey		100
	Birmingham Water Works Company, The		100
	Butler Water Company, The		100
	City of New Castle Water Company, The		100
	City Water Company of Chattanooga		58.8
	City Water Works Company of Merrill, Wisconsin		100
	Clinton Water Works Company		100
	Commonwealth Water and Light Company		100
	Bernards Water Company, The		100
	Commonwealth Water Company		74.6
	* COMMUNITY WATER SERVICE COMPANY	(a)	11.4
	Connellsville Water Company, The		100
	Davenport Water Company		78.1
	East St. Louis and Interurban Water Company		77.5
	Huntington Water Corporation		100
	Lawrence County Water Company		100
	*(James Mills Holding Company, Incorporated		100)
	*(James Mills Orchards Corporation		100)
	Joplin Water Works Company		100
	Kokomo Water Works Company		100
	Monmouth Consolidated Water Company		100
	Monongahela Valley Water Company		100
	Morgantown Water Company, The		100
	Muncie Water Works Company		100
	Moroton Water Company, The		100
	North Little Rock Water Company		100
	Ocean County Water Company		100
	Old Dominion Water Corporation		100
	Richmond Water Works Corporation		100
	St. Joseph Water Company, The		100
	South Pittsburgh Water Company		94.5
	Terre Haute Water Works Corporation, The		100
	Texarkana Water Corporation		100
	Warren Water Company, The		100
	Water Works Service Company, Inc.		100
	WEST PENN ELECTRIC COMPANY, THE	(c)	96
	(Blue Ridge Lines, Inc.		100)
	MONONGAHELA POWER COMPANY 2/	(b)	41.6
	* Penn Bus Company		50
	POTOMAC EDISON COMPANY, THE		100
	Blue Ridge Transportation Company, The		100
	Braddock Heights Water Company of Frederick County, Maryland		100
	Franklin Transmission Company		100
	Madison Power Company		100
	Massanutten Power Corporation		100
	Massanutten Water Corporation		100
	Northern Virginia Power Company		100
	Page Power Company		100
	Potomac Light and Power Company		100
	South Penn Power Company		100

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12-31-45	AMERICAN WATER WORKS AND ELECTRIC COMPANY, INCORPORATED (DELAWARE) (Continued)		
	WEST PENN ELECTRIC COMPANY, THE (Continued)		
	WEST PENN POWER COMPANY	(d)	59.1
	Allegheny Pittsburgh Coal Company		100
	* Beech Bottom Power Company, Inc.		50 3/
	MONONGAHELA POWER COMPANY 2/	(b)	58.4
	Marietta Electric Company, The		100
	Monongahela Securities Company		100
	Monongahela Transport Company		100
	Monterey Utilities Corporation		100
	State Line Gas Company		100
	West Maryland Power Company, The		100
	Ohio County Fuel Company		100
	Potomac Transmission Company, The		100
	West Virginia Power and Transmission Company		100
	West Penn West Virginia Water Power Company		100
	* Windsor Power House Coal Company		50 3/
	* Windsor Coal Company		100 3/
	West Penn Railways Company		100
	WEST PENN ELECTRIC COMPANY, THE	(c)	.01
	WEST PENN POWER COMPANY	(d)	26.8
	(West Penn Securities Department, Inc.		100)
	White Star Lines, Inc.		100
	Wichita Water Company, The		100
	Ten (10) domestic companies		4/
	1/ Name subsequently changed to American Water Works Company, Inc., effective March 19, 1946.		
	2/ Formerly MONONGAHELA WEST PENN PUBLIC SERVICE COMPANY.		
	3/ Represents percentage of ownership in this company by its parent. The registrant disclaims any admission of the actual existence of effective control.		
	4/ Names and percents of control omitted.		
12-31-45	AMERICAN WOOLEN COMPANY		
	Pocono Company, The		100
	* Textile Realty Company		100
12-31-45	AMERICAN WRITING PAPER CORPORATION		
12-31-45	AMERICAN ZINC, LEAD AND SMELTING COMPANY		
	American Limestone Company		100
	American Zinc Company of Arkansas		100
	American Zinc Company of Illinois		100
	American Zinc Company of Oklahoma		100
	American Zinc Company of Tennessee		100
	American Zinc Oxide Company		100
	American Zinc Sales Company		100
	* Watauga Stone Company		50
	(Wisconsin Zinc Company 1/		84.8)
	1/ In process of liquidation.		
12-31-45	AMICO METAL, INC.		
12-31-45	ANACONDA COPPER MINING COMPANY		
	American Brass Company, The		100
	Anaconda American Brass, Ltd.		100
	Kenosha Brass Company		100
	Anaconda Sales Company		100
	Copper Export Association Inc.		100
	* ANACONDA WIRE AND CABLE COMPANY		68.66
	ANDES COPPER MINING COMPANY		97.77
	Potrerillos Railway Company		100
	(Andes Exploration Co. of Maine		100)
	(Santiago Mining Company	(a)	78.51)
	* Basic Magnesium Incorporated		52.5
	Butte Anaconda & Pacific Railway Co.		100
	Butte Water Company		99.88
	CHILE COPPER COMPANY		99.15
	Chile Exploration Company		100
	Chile Steamship Company Incorporated		100
	Greene Cananea Copper Company		98.36
	Cananea Consolidated Copper Co. S. A., The		99.97

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12-31-45	ANACONDA COPPER MINING COMPANY (Continued)		
	International Smelting and Refining Company		100
	Interstate Lumber Company		100
	Mines Investment Corporation		100
	Montana Hardware Company		100
	* MOUNTAIN CITY COPPER COMPANY		61.69
	* NORTH LILY MINING COMPANY		56.97
	(Santiago Mining Company	(a)	20.7)
	Tooele Valley Railway Company		100
12-31-45	ANACONDA WIRE AND CABLE COMPANY		
	*(Chernack Manufacturing Company		100)
	*(Maring Wire Company		100)
	*(Marion Insulated Wire and Rubber Corporation		100)
	*(Tubular Woven Fabric Company		100)
12-31-45	ANCHOR HOCKING GLASS CORPORATION		
	Anchor Cap & Closure Corporation of Canada, Limited		100
	Carr-Lowrey Glass Company		100
	Gas Transport, Inc.		100
	Maywood Glass Co.		98.1
	Standard Glass Manufacturing Company		100
9-30-45	ANCHORAGE HOMES, INC.		
7-31-45	ANDERSON, CLAYTON & CO.		
	Anderson, Clayton & Cia., Ltda., Brasil		100
	Casa Bancaria Credito Brazil America Ltda., Brasil		100
	Representagem e Armazenagem de Algodao, S. A. Brasil		100
	Cia. Paraibana de Armazens Gerais Beneficiamento e Prensagem de Algodao, Brasil		100
	Anderson, Clayton & Co., S. A., Argentina		100
	Algodones, S. A., Paraguay		100
	La Compresora de Algodon Depositos y Warrants, S. A., Argentina		100
	Anderson, Clayton & Co., S. A. de C. V., Mexico		100
	Banco Mexicano Refaccionario, S. A. de C. V., Mexico	(a)	50
	Inversiones Mexicanas, S. C., Mexico		100
	Anderson, Clayton & Co., S. A., Peru		100
	Prensa Algodonera y Almacen Nacional, S. A., Peru		100
	Cia. Algodonera de Mexicali, S. A. de C. V., Mexico		100
	Cia. Algodonera de San Luis, S. A. de C. V., Mexico		66.7
	Cia. Industrial Jabonera del Pacifico, Mexico		66.7
	Cia. Compresora de Mexicali, S. A. de C. V., Mexico		100
	Cia. Industrial Jabonera del Pacifico, S. A. de C. V., Mexico		96
	Cia. Industrial de Matamoros, S. A. de C. V., Mexico		62
	Cia. Lagunera de Aceites, S. A. de C. V., Mexico		100
	Banco Mexicano Refaccionario, S. A. de C. V., Mexico	(a)	50
	Despepitadora de San Luis, S. A. de C. V., Mexico		66.7
	El Paso Cotton Industries, Inc.		99.4
	Elk Cottonoil Co.		69.8
	Export Insurance Company		100
	Gulf Atlantic Warehouse Co.		99.99
	Houston Textile Co.		99.8
	Industrias Modernas, S. A. de C. V., Mexico		100
	Nile Ginning Co., S. A. E., Egypt		100
	Richmond Cotton Oil Company, Inc.		99
	River Terminals Corporation		100
	San Joaquin Cotton Oil Company		98.5
	Southern Bagging Company		98.2
	Southern Terminal Company, Inc.		100
	Terminal Drayage Company, Inc.		56.7
	Terminal Warehouse Company		56.7
	West Texas Cottoncil Co.		90
	Western Compress Company		69.6
	Western Cotton Products Company		98.9
12-31-45	ANDES COPPER MINING COMPANY		
	Potrerillos Railway Company		100
12-31-45	ANGOSTURA-WUPPERMANN CORPORATION, THE		

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	APEX ELECTRICAL MANUFACTURING COMPANY, THE		
	Apex Rotarex Corporation		100
12-31-45	APPALACHIAN ELECTRIC POWER COMPANY		
	* Redford Limestone Company, Inc.		100
	* West Virginia Power Company		100
6-30-45	ARCHER-DANIELS-MIDLAND COMPANY		
	(Buffalo Flour Mills Corporation		100)
	Commander-Larabee Milling Company		100
	Smith Company of Canada, Ltd., The Werner G.		100
12-31-44	ARDEN FARMS CO.		
	Consolidated Supply Company		100
	Domifrio Ice Cream Company		100
	Frigid Process Co., Inc.		100
	Lakeview Creamery Company		100
	Olympic Dairy Products Company		100
	Productive Advertising Agency		100
	Ritz Ice Cream Corp.		100
	United Creameries Service, Inc.		100
	Vans Markets		97.6
	* Four (4) companies		1/
	1/ Names and percents of control omitted.		
7-31-45	ARGUS, INCORPORATED		
	International Industries, Inc.		100
	International Research Corporation		100
12-31-45	ARIZONA EDISON COMPANY, INC.		
	* Imperial Valley Electric Power Company		100
5-31-45	ARIZONA POWER COMPANY, THE		
12-31-45	ARKANSAS-MISSOURI POWER CORPORATION		
12-31-45	ARKANSAS NATURAL GAS CORPORATION		
	Arkansas Fuel Oil Company		100
	Arkansas Pipeline Corporation		100
	Orange State Oil Company		100
	Arkansas Louisiana Gas Company		100
12-31-45	ARKANSAS POWER & LIGHT COMPANY		
	Capital Transportation Company		100
	*(White River Power Company		100)
10-27-45	ARMOUR AND COMPANY (ILLINOIS)		
	Allen Hotel Supply Company (California)		100
	(Anglo-American Provision Company, The (Illinois)		100)
	(Armel Company (Illinois)		100)
	Armour American Corporation (Delaware)		100
	Compania Financiera e Industrial (Uruguay)		100
	Armour & Company, Limited (England)		100
	(Allen & Crom, Limited (England)		100)
	* Bush, Limited, Edwin (England)		60
	(Fowler Brothers Limited (England)		100)
	(Hanrers Limited (England)		100)
	Irwin & Sons Limited (Scotland)		100
	Lindsey Produce Company, Limited (England)		100
	Miller (Meat Salesmen) Limited, James (Scotland)		86.5
	Negatol Products Limited (England)		100
	(Taylor & Sons, Limited, Arthur (England)		100)
	Times Cold Storage Company, Limited (England)		100
	Armour del Uruguay, S. A. (Uruguay)		100
	Frigorifico Armour de La Plata, S. A. (Argentina)		100
	Frigorifico Armour do Rio Grande do Sul, S. A. (Brazil)		100
	(Morris & Company (Meat Importers) Limited (England)		100)
	Sociedad Anonima "La Blanca" (Argentina)		100
	Frigorifico Armour do Brazil, S. A. (Brazil)	(a)	29.09
	Armour & Company (Maine)		100
	Armour & Company, Limited (Louisiana)		100

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10-27-45	ARMOUR AND COMPANY (ILLINOIS) (Continued)		
	Armour and Company (Cuba)		100
	Armour et Compagnie, L. A. (Belgium)		100
	Armour Creameries, Inc. (Delaware)		100
	Armour Fertilizer Works (Puerto Rico)		100
	Armour Fertilizer Works, Inc. (Delaware)		100
	Armour of Brazil Corporation (Maine)		100
	Frigorifico Armour do Brazil, S. A.	(a)	70.91
	Charlotte Leather Belting Company (North Carolina)		100
	Decker & Sons, Inc., Jacob E. (Delaware)		100
	* Duluth Creamery Produce Company (Minnesota)		50
	(East St. Louis Cotton Oil Company (Illinois)		100)
	Ft. Worth Poultry and Egg Company, Incorporated (Texas)		100
	Fort Worth Rendering Company, The (Texas)		100
	Fowler's Canadian Company, Limited (Canada)		100
	Friedman Manufacturing Company, The (Illinois)		100
	Frigorifico Artigas, S. A. (Uruguay)		88.23
	(Hammond Packing Company (Illinois)		100)
	(Hemphill Packing Company (Delaware)		100)
	* Highland Creamery Co. (Delaware)		60
	* Independent Salt Company (West Virginia) 1/		50
	Lockout Oil & Refining Company (Delaware)		100
	(Luzon, Limited (Maine)		100)
	Majestic Provision Co., Inc. (Delaware)		100
	Productos de Carne, S. A. (Spain)		100
	(Santini Fertilizer Co. (Puerto Rico)		100)
	* Sunset Memorial Park Association, Incorporated (Minnesota)		100
	*(Tietjens & Robertson G. m. b. H. (Germany)		52)
	*(Morris Packing G. m. b. H. (Germany)		100)
	Veinotte, Inc., W. J. (Massachusetts)		100
	* West Side Land Company, Inc. of Ft. Worth, Texas (Texas)		58.93
	* Winslow Bros. & Smith Co. (Massachusetts)		67.1
	* Willby Real Estate Associates (Massachusetts)		100
	*(Thirteen (13) companies (names and percentage control omitted)		
	* One (1) foreign company (name omitted) 1/		50
	1/ Registrant disclaims admission of the actual existence of effective control.		
12-31-45	ARMSTRONG CORK COMPANY		
	* Armstrong Cork Company Limited		100
	* Cork Products, Limited		100
	* Armstrong Cork & Insulation Company Limited		100
	Armstrong Finance Company		100
	Cork Import Corporation		100
	* Corticeiros Armstrong Limitada		90
	Empire Carpet Corporation		100
	* Manufacturas de Corcho Armstrong, S. A.		100
	* Trefinos, S. A.		66.86
	Meinecke & Company		100
	* Societe Armstrong Societe Anonyme		99.97
9-30-45	ARMSTRONG RUBBER COMPANY, THE		
	* Armstrong Aircraft Corporation, The		99.67
	* Armstrong Tire and Rubber Company		50
	* Copolymer Corporation		38.3
	* Lake Shore Tire and Rubber Company		75
	* 286 Hotel Corporation (New York)		50
	*(Worcester Service Station		80)
1-31-45	ARNOLD CONSTABLE CORPORATION		
	Arnold Constable & Co., Inc.		100
	Noca Corporation		100
	721 Fifth Avenue Corporation		100
	220 Fulton Avenue Corporation		100
	*(Stewart & Co., Inc., M. L.		100)
11-30-45	ARO EQUIPMENT CORPORATION, THE		
	* Aro Equipment of Canada, Ltd.		100
	Aro Sales and Service, Inc. (Illinois)		100
	Aro Sales and Service, Inc. (Michigan)		100
12-29-45	ARTLOOM CORPORATION		

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12-31-45	ARUNDEL CORPORATION, THE		
	* Arundel-Brooks Concrete Corporation		100
	*(Arundel Sand & Gravel Company		100)
	*(Maryland Dredging & Contracting Company		100)
	* Maryland Slag Company, The 1/		50
	* Richmond Sand & Gravel Corporation (in liquidation)		100
	*(Norfolk Sand & Gravel Corporation		100)
	1/ The admission of the actual existence of effective control was disclaimed.		
12-31-45	ASBESTOS MANUFACTURING COMPANY		
9-30-45	ASHLAND OIL & REFINING COMPANY		
	Ashland Oil and Transportation Company		99.1
	Home Oil Company		100
	Kentucky Stone & Tar Company		100
	* Ohio River Pipe Line Company 1/		50
	* Owensboro-Ashland Company 1/		50
	Swiss Oil Corporation		100
	Tri-State Refining Company		100
	1/ The admission of the actual existence of effective control was disclaimed.		
1-31-45	ASSOCIATED DRY GOODS CORPORATION		
	Adam & Co., J. N.		100
	* Downtown Merchants Delivery, Inc.	(a)	1/
	Adrico Realty Corporation		100
	Associated Dry Goods Corporation of New York		100
	Eight Fifteen Glenwood Corporation		100
	Klein Building Corporation		100
	Four Twenty-Nine Realty Corporation		100
	Hahne & Company		100 2/
	Hahne Realty Corporation		100
	Hengerer Company, The William		100
	* Downtown Merchants Delivery Inc.	(a)	3/
	Hengerer Realty Corporation		100
	Lord & Taylor		90.36
	McCreery & Company, James		100
	Powers Dry Goods Co., Incorporated		100
	Powers Realty Corporation		100
	Stewart & Co., Incorporated		100
	Stewart Dry Goods Company, The		100 2/
	Stewart Realty Corporation		100
	Three Eighty Three Realty Corporation		100
	1/ 376/1,350 of voting power represented by securities owned by J. N. Adams & Co.		
	2/ Including directors qualifying shares		
	3/ 308/1,350 of voting power represented by securities owned by the William Hengerer Company		
12-31-45	ASSOCIATED ELECTRIC COMPANY		
	Arizona General Utilities Company		100
	* Escudero Electric Service Company		100
	(Indiana Gas Utilities Company		90)
	* Manila Electric Company		100
	*(Associated Utilities Investing Corporation, The 1/		100)
	(Missouri Southern Public Service Company		90)
	PENNSYLVANIA EDISON COMPANY		100
	Blair Engineering and Supply Company		100
	PENNSYLVANIA ELECTRIC COMPANY		100
	Citizens Transit Company 2/		100
	Nineveh Water Company		100
	1/ Subsequently dissolved in April 1946.		
	2/ Subsequently sold in February 1946.		
12-31-45	ASSOCIATED TELEPHONE COMPANY, LTD.		
	* San Joaquin Associated Telephone Company		100
12-31-45	ASSOCIATES INVESTMENT COMPANY (INDIANA)		
	* Associates Building Company		100
	Associates Consumer Discount Company		100

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12-31-45	ASSOCIATES INVESTMENT COMPANY (INDIANA) (Continued)		
	Associates Discount Corporation		100
	Associates Industrial Loan Corporation		100
	Associates Investment Company (Texas)		100
	Associates Plan Corporation (Indiana)		100
	Associates Plan Corporation (Michigan)		100
	Associates Plan Corporation (Missouri)		100
	Associates Plan Corporation (Ohio)		100
	Associates Plan Corporation (Pennsylvania)		100
	Car Buyer's Loan Company, Inc.		100
	Car Owner's Loan Company		100
	* Durham Manufacturing Corporation		100
	* Emmco Insurance Company		99-1/2
	* Emmco Casualty Insurance Company		98-4/9
	*(Morco General Agency, Inc.		100)
	Morris Finance Company		100
12-31-45	ATHEY PRODUCTS CORPORATION		
12-31-45	ATLANTA GAS LIGHT COMPANY		
12-31-45	ATLANTIC CITY ELECTRIC COMPANY		
	* Deepwater Operating Company		50 1/
	* South Pennsgrove Realty Company		50 1/
	1/ Represents percentage of ownership in this company by the registrant who disclaims any admission of the actual existence of effective control. The remaining 50% of voting stock of each of these two companies is owned by Deepwater Light and Power Company, a non-affiliated corporation.		
12-31-45	ATLANTIC CITY GAS COMPANY		
12-31-45	ATLANTIC COMPANY		
	*(Chattanooga Ice Delivery Co.		54.7)
	City Ice Company of Kansas City, Mo.		100
	Kansas City Ice Company		80
	*(Community Ice Co.		75)
	* Consumers Ice Co.		49
	* Growers Ice Company		64
	* Ice Service Company		50 1/
	* Orlando Ice Delivery Co.		90
	Southern United Ice Company		92.6
	Western Ice Service Company		100
	1/ Registrant owns 61.36 percent of the capital shares, but has only 50 percent of the voting power.		
12-31-45	ATLANTIC GULF AND WEST INDIES STEAMSHIP LINES		
	Agwilines, Inc.		100
	(Mallory-Gulf Terminal Company		100)
	New York and Porto Rico Steamship Company, The		100
	San Antonio Company		100
	San Antonio Docking Company		100
	International Airways, Inc.		100
	International Shipping Corporation		100
	New York and Cuba Mail Steamship Company		100
	(Compania Cubana de Navegacion, S. A.		100)
	Compania Terminal Cubana Americana, S. A.		100
	Linea Ward, S. A.		100
	Santiago Terminal Company, The		60
	Southern Steamship Company		100
12-31-45	ATLANTIC OIL CORPORATION		
12-31-45	ATLANTIC REFINING COMPANY, THE (PENNSYLVANIA)		
	Atlantic Barrere Company, S. A.		50 2/
	Atlantic Communications Corporation		100
	* Atlantic Oil Storage Company, S. A.		100
	Atlantic Pipe Line Company		100
	Atlantic Refining Company (Delaware)		100
	Atlantic Refining Company, The (Maine)		100
	Atlantic Refining Company of Africa, Ltd.		100
	Atlantic Refining Company of Brazil		100
	Atlantic Refining Company of Cuba		100

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12-31-45	ATLANTIC REFINING COMPANY, THE (PENNSYLVANIA) (Continued)		
	* Atlantic Refining Company of Germany, G.m.b.H.		100
	* Atreco Oel Handels, G.m.b.H.		100
	Atlantic Refining Company of North Africa		100
	Atlantic North Africa Company		100
	* Atlantic Refining Company of Spain		100
	Atlantic West African Company, Ltd.		100
	Atlantic Angola, S. A.		100
	Attapulgus Clay Company		50 2/
	Buffalo Pipe Line Corporation		99.97
	* Chelsea Creek Realty Company		100
	Companhia Portuguesa dos Petroleos "Atlantic"		100
	* Compania Petrolera Carco		100
	* Cordova Union Oil Corporation		100
	* Gulf Coast Drilling and Production Company		100
	* Gulf of Maracaibo Corporation	(a)	50
	Keystone Pipe Line Company		99.85
	* Mara Oil Fields Corporation	(b)	50
	* Munahce Corporation		100
	* Reprimo Oil Corporation		100
	Venezuelan Atlantic Refining Company		100
	* Gulf of Maracaibo Corporation	(a)	50
	* Mara Oil Fields Corporation	(b)	50
	Four (4) foreign companies		1/
	1/ Names and percents of control omitted.		
	2/ Represents percentage of ownership in this company by the registrant who disclaims any admission of the actual existence of effective control.		
11-30-45	ATLAS IMPERIAL DIESEL ENGINE CO.		
	Atlas Diesel Engine Corporation		100
	Atlas Engine Company		100
	Atlas Imperial Engine Service Co. of Texas		100
	Atlas Imperial International Corporation		100
	Canadian Atlas Diesel Engines, Ltd.		100
6-30-45	ATLAS PLYWOOD CORPORATION		
	* Atlas Plywood Corporation of Canada, Ltd.		100
	Northwestern Veneer & Plywood Corporation		100
12-31-45	ATLAS POWDER COMPANY		
	Atlas de Mexico, S. A.		100
	* Darco Corporation		85.7
	*(Giant Powder Co., Con.		100)
12-31-44	ATLAS TACK CORPORATION		
4-30-45	AUSTIN, NICHOLS & CO., INCORPORATED (VIRGINIA)		
	Austin, Nichols & Co., Incorporated (Connecticut)		100
	Austin, Nichols & Co., Incorporated (Delaware)		100
	Austin, Nichols & Co., Incorporated (Massachusetts)		100
	Kent Transportation & Warehouse Corporation (New York) 1/		100
	1/ Dissolved April 28, 1945.		
8-31-45	AUTO FINANCE COMPANY		
	* Charlotte Broadcasting Company 1/		48
	Fullbright Finance Company		75
	Herring Finance Company		75
	Liberty Motors, Inc.		92.6
	McCary Finance Company		75
	Morris Livestock Company		50
	Moye Finance Company		75
	* Southeastern Fire Insurance Company		97.3
	* North State Insurance Company		97.3
	Southeastern Newspapers, Inc.		100
	Standard Discount Company		75
	Victor Cottpn Oil Company		90.9
	Victory Motors, Inc.		100
	1/ The admission of the actual existence of effective control was disclaimed.		

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12-31-45	AUTOCAR COMPANY, THE		
	Autocar Sales & Service Company, The		100
12-31-45	AUTOMATIC PRODUCTS CORPORATION		
	* Chatfield-Clarke Company, The		25
	* Mercury Clutch Corporation		73.59 1/
	* Spun Steel Corporation, The	(a)	100
	* Mercury Clutch Corporation	(a)	1/
	1/ The registrant reports that The Spun Steel Corporation's 53.75 percent of the preferred stock of this company is voting in a certain contingency which has arisen. The registrant, directly and through a subsidiary, now owns 75.32 percent of the presently voting stock.		
11-30-45	AUTOMATIC VOTING MACHINE CORPORATION		
12-31-45	AUTOMATIC WASHER COMPANY		
6-30-45	AVERY & SONS COMPANY, B. F.		
11-30-45	AVIATION CORPORATION, THE		
	* AMERICAN AIRLINES, INC.		20.34 1/
	* AMERICAN CENTRAL MANUFACTURING CORPORATION		61.3
	American Propeller Corporation		100
	* CONSOLIDATED VULTEE AIRCRAFT CORPORATION		29.6
	* CROSLEY CORPORATION, THE		88.5
	* NEW IDEA, INC.		86.3
	* NEW YORK SHIPBUILDING CORPORATION		59.2
	(Republic Aircraft Products Corporation		100)
	1/ Represents percentage of ownership in this company by the registrant who disclaims the actual existence of effective control. By order of the Civil Aeronautics Board ownership of voting stock in this company by the registrant has been subsequently reduced to a proportionate interest not greater than 4% of the total stock outstanding.		
12-31-45	AXELSON MANUFACTURING COMPANY		
6-30-45	AYRSHIRE COLLIERIES CORPORATION		
	Fairview Collieries Corporation	(a)	71.43
	Fairview Corporation		100
	Miami Coal Company		100
	Fairview Collieries Corporation	(a)	28.57
	Republic Coal & Coke Co.		100

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	(B)		
12-31-45	BAGDAD COPPER CORPORATION		
12-29-45	BALCRANK INC.		
	*(Brookine Manufacturing Company, The		100)
	(Cincinnati Balcrank Defense Company, The		100)
12-31-45	BALDWIN COMPANY, THE		
	Baldwin Piano Company, The		100
12-31-45	BALDWIN LOCOMOTIVE WORKS, THE		
	Baldwin Locomotive Sales Corporation 1/		100
	* Baldwin Locomotive Works of Canada, Ltd.		100
	Baldwin-Southwark Corporation 2/		100
	(Cramp Brass and Iron Foundries Company		100)
	(Federal Steel Foundry Company		100)
	* Midvale Company, The		63.07
	(Morris & De La Vergne, Inc., I. P.		100)
	Pelton Water Wheel Company, The		100
	(Philadelphia Locomotive Works		100)
	Whitcomb Locomotive Company, The		100
	1/ Formerly Baldwin De La Vergne Sales Corporation.		
	2/ This company is in process of liquidation.		
6-30-45	BALDWIN RUBBER COMPANY		
12-31-45	BALTIMORE TRANSIT COMPANY, THE		
	Baltimore Coach Company, The		100
	* Catonsville Short Line Rail Road Co., The		96.24
	* United Realty Company of Baltimore City, The		100
12-31-45	BANDINI PETROLEUM COMPANY		
10-31-45	BANK BUILDING & EQUIPMENT CORPORATION OF AMERICA		
	(Design, Inc. (Missouri)		100)
	* Loughman Cabinet Co.		50 1/
	*(St. Louis Bank Building & Equipment Co.		100)
	*(St. Louis Bank Fixture Co.		100)
	(St. Louis Bar Fixture Co.		100)
	Shaw Marble & Tile Co. (Missouri)		100
	1/ The registrant disclaims the admission of the actual existence of effective control.		
12-31-45	BANKERS SECURITIES CORPORATION		
	* Arcade Real Estate Co.		17.03
	* Associated Realties Corporation		48.84
	* Bankers Bond & Mortgage Guaranty Company of America		38.56 1/
	* Asset Holding Company		2/
	* B and B Agency		2/
	* Bankers Bond & Mortgage Company		2/
	* Northeast Corner Illinois Avenue and Boardwalk Corporation		2/
	* Park Syndicate Corporation		2/
	* Westbury Apartments, Inc.		2/
	* Whitaker Realty Company		2/
	* Carteret Operating Company		2/
	* Diversified Realty Corporation		2/
	* Sixty-seven Holding Company		2/
	* United States Agency		2/
	* United States Mortgage and Title Guaranty Company of New Jersey		2/
	* Broad Street Trust Co.		6.45
	* CITY STORES COMPANY		83.69
	* City Stores Mercantile Company, Inc.		2/
	* Goerke Company, The		2/
	* Goerke-Kirch Company		2/
	* Kaufman-Straus Company, Inc.		2/
	* Homecraft Finance Corporation		2/
	* Kenville Realty Company		2/
	* Lit Brothers		2.95 2/

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12-31-45	BANKERS SECURITIES CORPORATION (Continued)		
	* CITY STORES COMPANY (Continued)		
	* Lit Brothers (Continued)		
	* Buttonwood Warehouse Co.		2/
	* Gold Trading Stamp Company, The		2/
	* Lit Brothers Broadcasting System		2/
	* Sarahac Realty Corporation		2/
	* South Penn Square Corporation		2/
	* Loveman, Joseph & Loeb		2/
	* Home Finance Corporation		2/
	* Maison Blanche Company		2/
	* Maison Blanche Realty Company		2/
	* Lowenstein & Bros., Inc., B.		2/
	* Lowenstein's Home Service, Inc.		2/
	* OPPENHEIM, COLLINS & CO., INC.		4/
	* Opco Realty Company		2/
	* Oppenheim, Collins & Co., Philadelphia		2/
	* White Corporation, R. H.		10 5/
	* White Realty Company, R. H.		2/
	* Erie National Bank of Philadelphia		36.51 6/
	* Factors Corp. of America		15
	* Fourteen-Twenty Walnut Corporation		31.96
	* Franklin Hotel Company, Benjamin		57.22 7/
	* Girard Life Insurance Company		65.88
	* Jefferson Building Inc.		10.08
	* Land Title Bank & Trust Co.		23.24
	* Land Title Building Corp.		11.07
	* Loft Candy Corp.		13.61 8/
	* Market St. National Bldg., Inc.		8.02
	* Mid-City Bank & Trust Co.		11.48
	* N.E. Corner Walnut & Juniper Streets, Inc.		48.62
	* 121 North Broad Corporation		80
	* Pennsylvania Building, Inc.		69.43
	* Real Estate Trust Co. of Philadelphia, The		13.27
	* Richard Store Company		95.22
	* Ritz-Carlton Operating Company		100
	* Seventeenth & Chestnut Sts. Holding Corp.		14
	* Sheldon Hotel Corporation		100
	* Southwestern Market Company		87.87
	* Superior Hotel Owning Company		33.33
	* Touraine Apts., Inc.		21.18 9/
	* Union Building Co. (New Jersey)		31.79
	* Market-Clinton Corporation		2/
	* Union Building Company of Pennsylvania		2/
	* Colonial Operating Company		2/
	1/ In addition, .76 percent of the voting securities of this company is owned by subsidiaries of the registrant.		
	2/ Percent of control omitted.		
	3/ In addition, 68.61 percent of the voting securities of this company is owned by subsidiaries of the registrant.		
	4/ Subsidiaries of the registrant own 50.84 percent of the voting securities of this company.		
	5/ In addition, 90 percent of the voting securities of this company is owned by subsidiaries of the registrant.		
	6/ In addition, .33 percent of the voting securities of this company is owned by subsidiaries of the registrant.		
	7/ In addition, .49 percent of the voting securities of this company is owned by subsidiaries of the registrant.		
	8/ In addition, 1.43 percent of the voting securities of this company is owned by subsidiaries of the registrant.		
	9/ In addition, 16.81 percent of the voting securities of this company is owned by subsidiaries of the registrant.		
12-31-45	BARKER ASPHALT CORPORATION		
	(Inter-Mar Navigation Corporation 1/		100)
	(Inter-Mar Oil Corporation 2/		100)
	New Jersey Shipbuilding Corporation		100
	Trinidad Lake Asphalt, Ltd.		100
	Trinidad Lake Asphalt Operating Company, Ltd., The		100
	Trinidad Lake Asphalt (Overseas) Ltd.		100

KEY: REGISTRANTS SHOWN IN CAPITALS
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: LINES OF CONTROL SHOWN BY INDENTATION

DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	BARKER ASPHALT CORPORATION (Continued)		
	Trinidad Lake Petroleum Company, Ltd., The		100
	Petroleum Development Company, Ltd., The		100
	1/ Formerly Inter-American Navigation Corporation. Name changed on May 3, 1945.		
	2/ Name changed to Inter-Mar Navigation Company on March 15, 1946.		
12-31-45	BARKER COMPANY, W. H.		
	* Central West Oil Corporation		52.1
	*(Chicago Oil Company		66.7)
	* Golden Rule Oil Company, Incorporated		100
	*(Oil Company of Omaha		100)
	*(Olmsted County Oil Company		100)
	* Petroleum Service Company		87.1
12-31-45	BARIUM STEEL CORPORATION		
	Barium Steel & Forge, Inc.		100
	* Central Iron & Steel Company 1/		50.2
	Clyde Iron Works, Inc.		100
	Erie Bolt & Nut Company		100
	Globe Forge Company, Inc.		92.5 2/
	* Republic Industries, Inc. 3/		93.5
	* Geometric Stamping Company, The		67.5
	* Jacobs Aircraft Engine Company		100
	* Jacobs Engine Corporation		100
	* Kenneth Manufacturing Company		71
	* Kenneth Manufacturing Company of Canada, Limited, The		100
	* Perma-Jack Corporation		100
	* Porcelain Steels Corporation		100
	1/ Subsequently acquired by the registrant as a subsidiary on March 18, 1946.		
	2/ The registrant subsequently acquired additional shares of common and preferred stock of this company increasing voting power to 99 percent.		
	3/ Subsequently acquired by the registrant as a subsidiary on March 13, 1946.		
12-31-45	BARKER BROS. CORPORATION		
	(Barker Bros., Inc.		100)
	Sunland Investment Co.		100
12-31-45	BARLOW & SEKLIG MANUFACTURING COMPANY		
	* American Ironing Machine Co.		81
	* Canadian Ironing Machine Company, Limited		100
12-31-45	BARNHART-MORROW CONSOLIDATED		
12-31-45	BARNSDALL OIL COMPANY		
	Barnsdall Mining Company of Delaware		100
	Barnsdall Oil Company of Georgia		100
	Barnsdall Pipe Line Company		100
	Barnsdall Research Corporation		100
	Barnsdall South American Corporation		100
	Barnsdall Tripoli Corporation		100
	Nelson Development Corporation		100
	PITTSBURG OIL AND GAS COMPANY		90.1
12-31-45	BASIC REFRACTORIES, INCORPORATED		
	(Kennedy Refractories Company		100)
	*(Non-Metallic Minerals, Incorporated		100)
	* Paper Plastic Products Corporation		80
11-30-45	BASSETT FURNITURE INDUSTRIES, INCORPORATED		
11-30-45	BASTIAN-BLESSING COMPANY, THE		
	Decatur Brass Works		100
12-15-45	BATES MANUFACTURING COMPANY		
	Bates Company		100
	Bates Fabrics, Inc.		100
	* Union Water Power Company		1/
	1/ Percent of control omitted.		

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12-31-45	BATH IRON WORKS CORPORATION		
	* New England Shipbuilding Corporation		50 1/
	* Todd-Bath Iron Shipbuilding Corporation		50 1/
	1/ Represents percentage of ownership of this company by the registrant who disclaims any admission of the actual existence of effective control.		
6-30-45	BAUMANN & COMPANY, LUDWIG		
	*(Baumann & Co., Ludwig, Newark		100)
	Eastern Supply Company, Inc.		100
	Elbeco Realty Corporation		100
12-31-45	BAUSCH & LOMB OPTICAL COMPANY		
	Bausch & Lomb Optical Company, Limited		100
	Colonial Optical Company, Inc.		95.42
	McIntire, Magee & Brown Company		66
	Panoptik Company, Inc.		100
	Riggs Optical Company-Consolidated		77.7
	Riggs Optical Company, Inc.		89
	Southeastern Optical Company, Incorporated, The		67.6
	White-Haines Optical Company, The (Ohio)		59
	White-Haines Optical Company, The (Delaware)		100
	White-Haines Optical Company, The (Michigan)		100
	Three (3) companies (names and percent of control omitted)		
12-31-45	BAYUK CIGARS INCORPORATED		
	Columbia Realty Corporation		100
	Wurlon Machine Company		100
	* One (1) company (name omitted)		100
2-28-45	BEATRICE CREAMERY COMPANY (DELAWARE)		
	Beatrice Creamery Company, The (Ohio)		100
	Carry Ice Cream Company		100
	Decatur Ice Cream & Creamery Company		100
	Hime Brothers Dairy Company, The		100
	Holland Butter Company, The		100
	Huntsville Ice Cream & Creamery Company		100
	Lackawanna Cold Storage Company		100
	Lambrecht Creamery (Wisconsin)		100
	Meadow Gold Dairies, Inc. (Pennsylvania)		100
	(Liberty Dairy Products Company		100)
	Meadow Gold Ice Cream Company, The		100
	Meadow Gold Products Corporation		100
	* Mid-Central Produce Company		48.97
	* Terminal Refrigerating Company		50
	Tip Top Creamery Company		100
	White Mountain Creamery Company, The		100
	Wright & Wagner Dairy Company		100
	*(Inactive subsidiaries (number and names omitted)		1/)
	1/ Percent of control not indicated.		
7-31-45	BEAU BRUMMELL TIES, INC.		
3-31-45	BEAUNIT MILLS, INC.		
	Frieda Manufacturing Company		100
	National Weaving Company, Inc.		87.6
	Phoenix Mills, Inc.		100
12-31-45	BECK SHOE CORPORATION, A. S.		
	A.S.B. Properties, Inc.		100
	Beck New York Shoe Co., Inc., The A. S.		100
	* Flexpole Shoe Process, Inc.		50
	Cutler Shoe Company, Inc.		100
	Diamond Shoe Corporation (Mass.)		100
	Downtown Properties, Inc.		100
	Gold Seal Shoe Corporation		100
	Kent Shoe Corporation		100
	Madison Handbags, Inc.		100
	Savoy Shoe Co., Inc.		100
	Shoe Stores Realty Corporation		100
	Targain Realty Corporation		100
	Windsor Shoe Co., Inc.		100

REGISTRANTS AND SUBSIDIARIES

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9-30-45	BEECH AIRCRAFT CORPORATION		
	Material Distributers, Inc.		100
12-31-45	BEECH-NUT PACKING COMPANY		
	Fairmont Box Company		75
	* Sand Flats Farms Company, Inc.		100
	* Zellwood Farms Company		100
	* Two (2) companies (names omitted)		50 1/
	1/ Represents percentage of ownership in these companies by the registrant who disclaims any admission of the actual existence of effective control.		
12-31-45	BELDEN MANUFACTURING COMPANY		
12-31-45	BELDING HEMINWAY COMPANY		
	* Stowell Silk Spool Company		55
12-31-45	BELL AIRCRAFT CORPORATION		
12-31-45	BELL & HOWELL COMPANY		
	* Bell & Howell, Ltd.		100
	* Casey, Inc.		100
	* National Lecture Bureau		100
	* Taylor, Taylor & Hobson, Ltd.		51
12-31-45	BELLANCA AIRCRAFT CORPORATION		
	(Blue Star Airlines, Inc.		100)
9-30-45	BENDIX AVIATION CORPORATION		
	(Bendix Brake Company		100)
	* Bendix-Eclipse of Canada, Limited		100
	* * Aircraft Hydraulic Supplies, Limited		100
	(Bendix Products Corporation		100)
	(Bendix Radio Corporation		100)
	(Bendix Stromberg Carburetor Company		100)
	* Bendix-Westinghouse Automotive Air Brake Company		51
	(Bragg-Kliesrath Corporation		100)
	(Delco Aviation Corporation		100)
	(Eclipse Aviation Corporation		100)
	(Eclipse Machine Company, Inc.		100)
	(Fries & Sons, Inc., Julien P.		100)
	Hydraulic Brake Company		100
	* Peco Manufacturing Corporation		60.8
	(Pioneer Instrument Company, Incorporated		100)
	(Radio Research Company, Inc.		100)
	(Scintilla Magneto Co., Inc.		100)
	(Zenith Carburetor Company		100)
	Four (4) foreign subsidiary companies (names and percentage of control omitted)		
12-31-45	BENEFICIAL INDUSTRIAL LOAN CORPORATION		
	Acme Corporation, The		100
	American Business Credit Corporation		2.5 1/
	(American Loan Company		100)
	(American Personal Finance Corporation		100)
	BAC Corporation (California)		100
	BAC Corporation (Delaware)		100
	BAC Corporation (Illinois)		100
	BAC Corporation (Minnesota)		100
	BAC Corporation (New York)		100
	BAC Corporation (Tennessee)		100
	BAC Corporation of Ohio		100
	(Bankers Savings & Trust Company		100)
	Beneficial Acceptance Corporation (Massachusetts)		100
	Beneficial Industrial Loan Company (Seattle)		100
	(Beneficial Industrial Loan Company (Spokane)		100)
	(Beneficial Industrial Loan Company (Tacoma)		100)
	(Beneficial Loan Society, Inc.		100)
	(Beneficial Loan Society, Ltd.		100)
	Beneficial Management Corporation		100
	Fischer Company, Inc., Frederick		100
	Industrial Lenders Technical Institute, Inc.		100
	Beneficial Management Corporation of Delaware		100

REGISTRANTS AND SUBSIDIARIES

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12-31-45	BENEFICIAL INDUSTRIAL LOAN CORPORATION (Continued)		
	(Beneficial Personal Finance Corporation		100)
	BMC Corporation		100
	Consumers Credit Company		100
	Consumers Credit Company of Huntington Park		100
	Consumers Credit Company of Los Angeles		100
	Consumers Credit Company of Sacramento		100
	Consumers Credit Company of San Bernardino		100
	Consumers Credit Company of Yakima		100
	Continental Motor Coach Lines, Inc.		100
	Kentucky Bus Lines, Inc.		100
	Southern Bus Lines, Inc.		100
	Trailways Realty Corporation		100
	Guaranty and Indemnity Insurance Company		100
	Industrial Bankers (A Massachusetts Trust)		100
	Lighthouse Loan & Finance Co. (Colorado)		96 2/
	New England Equity (A Massachusetts Trust)		100
	New England Finance Corporation		100
	Personal Consumer Discount Company		100
	Personal Discount Company		100
	Personal Discount Company of America		100
	(Personal Discount Company of Connecticut		100)
	(Personal Finance Company, Inc.		100)
	Personal Finance Company (Delaware)		100
	Personal Finance Company (Maine)		100
	Personal Finance Company (Minnesota)		100
	(Personal Finance Company (Mississippi)		100)
	(Personal Finance Company (Montana)		96) 2/
	(Personal Finance Company (Nebraska)		100)
	(Personal Finance Company (New Mexico)		100)
	(Personal Finance Company (North Dakota)		95) 2/
	Personal Finance Company (Ohio)		100
	(Personal Finance Company (Oklahoma)		70) 2/
	(Personal Finance Company (South Dakota)		95) 2/
	(Personal Finance Company (Tennessee)		100)
	Personal Finance Company of Albuquerque		100
	Personal Finance Company of Alexandria		100
	Personal Finance Company of Alhambra		100
	Personal Finance Company of Allentown		100
	Personal Finance Company of Altoona		100
	(Personal Finance Company of America		100)
	Personal Finance Company of Ann Arbor		100
	Personal Finance Company of Arizona		100
	(Personal Finance Company of Arkansas		100)
	Personal Finance Company of Asbury Park		100
	Personal Finance Company of Ashland		100
	Personal Finance Company of Atlantic City		100
	(Personal Finance Company of Austin		100)
	Personal Finance Company of Bakersfield		100
	Personal Finance Company of Baltimore		100
	Personal Finance Company of Baton Rouge		100
	Personal Finance Company of Bay City		100
	Personal Finance Company of Bayonne		100
	Personal Finance Company of Beaver Falls		100
	Personal Finance Company of Bellingham		100
	Personal Finance Company of Bennington		100
	Personal Finance Company of Benton Harbor		100
	Personal Finance Company of Berkeley		100
	Personal Finance Company of Bethlehem		100
	Personal Finance Company of Bloomfield		100
	Personal Finance Company of Bluefield		100
	Personal Finance Company of Braddock		100
	Personal Finance Company of Bradford		100
	Personal Finance Company of Brattleboro		100
	Personal Finance Company of Bridgeport		100
	Personal Finance Company of Burlington		100
	Personal Finance Company of Butler		100
	Personal Finance Company of Camden		100
	Personal Finance Company of Canada		95
	Personal Finance Company of Canton, Inc.		100
	Personal Finance Company of Carlisle		100
	Personal Finance Company of Cedar Rapids		100

REGISTRANTS AND SUBSIDIARIES

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12-31-45	BENEFICIAL INDUSTRIAL LOAN CORPORATION (Continued)		
	Personal Finance Company of Chambersburg		100
	Personal Finance Company of Champaign		100
	Personal Finance Company of Charleroi		100
	Personal Finance Company of Charleston		100
	Personal Finance Company of Chicago		100
	Personal Finance Company of Cincinnati, Inc.		100
	Personal Finance Company of Claremont		100
	Personal Finance Company of Clarksburg		100
	Personal Finance Company of Cleveland, Inc.		100
	Personal Finance Company of Coatesville		100
	Personal Finance Company of Colorado		96 2/
	Personal Finance Company of Columbus, Inc.		100
	Personal Finance Company of Connellsville		100
	Personal Finance Company of Covington		100
	Personal Finance Company of Cumberland		100
	Personal Finance Company of Danbury		100
	Personal Finance Company of Dayton, Inc.		100
	Personal Finance Company of Detroit		100
	Personal Finance Company of Dover		100
	Personal Finance Company of Duluth		100
	Personal Finance Company of East Liberty		100
	Personal Finance Company of Easton, Md.		100
	Personal Finance Company of East St. Louis		100
	Personal Finance Company of Eau Claire		100
	Personal Finance Company of Elgin		100
	Personal Finance Company of Elizabeth		100
	Personal Finance Company of Erie		100
	Personal Finance Company of Eugene		99.6 2/
	Personal Finance Company of Evanston		100
	Personal Finance Company of Everett		100
	Personal Finance Company of Fairmont		100
	Personal Finance Company of Flint		100
	Personal Finance Company of Fort Lauderdale		100
	Personal Finance Company of Fort Wayne, Incorporated		100
	Personal Finance Company of Fresno		100
	Personal Finance Company of Glendale		100
	Personal Finance Company of Grand Rapids		100
	Personal Finance Company of Greensburg		100
	Personal Finance Company of Hackensack		100
	Personal Finance Company of Hamilton County, Inc.		100
	Personal Finance Company of Hammond, Incorporated		100
	Personal Finance Company of Hannibal		100
	Personal Finance Company of Hanover		100
	Personal Finance Company of Harrisburg		100
	Personal Finance Company of Hartford		100
	Personal Finance Company of Hollywood		100
	Personal Finance Company of Huntington		100
	Personal Finance Company of Huntington Park		100
	Personal Finance Company of Inglewood		100
	Personal Finance Company of Iowa		100
	Personal Finance Company of Jacksonville		100
	Personal Finance Company of Jersey City		100
	Personal Finance Company of Johnstown		100
	Personal Finance Company of Joplin		100
	Personal Finance Company of Kane		100
	Personal Finance Company of Kentucky		100
	Personal Finance Company of Laconia		100
	Personal Finance Company of Lafayette		100
	Personal Finance Company of Lake Charles		100
	Personal Finance Company of Lansing		100
	Personal Finance Company of Lebanon		100
	Personal Finance Company of Lewistown		100
	Personal Finance Company of Long Beach		100
	Personal Finance Company of Lorain, Inc.		100
	Personal Finance Company of Los Angeles		100
	Personal Finance Company of Louisiana		100
	Personal Finance Company of McKeesport		100
	Personal Finance Company of Manchester		100
	(Personal Finance Company of Mankato		100)
	Personal Finance Company of Meadville		100
	Personal Finance Company of Meriden		100

REGISTRANTS AND SUBSIDIARIES

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12-31-45	BENEFICIAL INDUSTRIAL LOAN CORPORATION (Continued)		
	Personal Finance Company of Miami		100
	Personal Finance Company of Michigan		100
	Personal Finance Company of Minneapolis		100
	Personal Finance Company of Missouri		100
	Personal Finance Company of Monroe		100
	Personal Finance Company of Morgantown		100
	Personal Finance Company of Muskegon		100
	Personal Finance Company of Muskogee		100
	Personal Finance Company of Nashua		100
	Personal Finance Company of Nebraska		100
	Personal Finance Company of Newark		100
	Personal Finance Company of New Britain		100
	Personal Finance Company of New Brunswick		100
	Personal Finance Company of New Castle		100
	Personal Finance Company of New Hampshire		100
	Personal Finance Company of New Haven		100
	Personal Finance Company of New Jersey		100
	Personal Finance Company of New Kensington		100
	Personal Finance Company of New London		100
	Personal Finance Company of New Orleans		100
	Personal Finance Company of Newport		100
	Personal Finance Company of New York		100
	Personal Finance Company of Norfolk, Incorporated		100
	Personal Finance Company of Norristown		100
	Personal Finance Company of Norwalk		100
	Personal Finance Company of Norwich		100
	Personal Finance Company of Norwood, Inc.		100
	Personal Finance Company of Oakland		100
	Personal Finance Company of Ogden		100
	Personal Finance Company of Ohio, Inc.		100
	Personal Finance Company of Oil City		100
	Personal Finance Company of Oklahoma City		100
	Personal Finance Company of Orange		100
	Personal Finance Company of Orlando		100
	Personal Finance Company of Pasadena		100
	Personal Finance Company of Passaic		100
	Personal Finance Company of Paterson		100
	Personal Finance Company of Pawtucket		100
	Personal Finance Company of Pensacola		100
	Personal Finance Company of Philadelphia		100
	Personal Finance Company of Phoenix		100
	Personal Finance Company of Pittsburgh		100
	Personal Finance Company of Plainfield		100
	Personal Finance Company of Pomona		100
	Personal Finance Company of Ponca City		100
	Personal Finance Company of Port Huron		100
	Personal Finance Company of Portland		96 2/
	Personal Finance Company of Portsmouth		100
	Personal Finance Company of Portsmouth, Incorporated		100
	Personal Finance Company of Providence		100
	Personal Finance Company of Provo		100
	Personal Finance Company of Pueblo		100
	Personal Finance Company of Quincy		100
	Personal Finance Company of Reading		100
	Personal Finance Company of Richmond, Incorporated		100
	Personal Finance Company of River Rouge		100
	Personal Finance Company of Riverside		100
	Personal Finance Company of Roanoke, Incorporated		100
	(Personal Finance Company of Rochester		100)
	Personal Finance Company of Rockford		100
	Personal Finance Company of Royal Oak		100
	Personal Finance Company of Rutland		100
	Personal Finance Company of Sacramento		100
	Personal Finance Company of Saginaw		100
	Personal Finance Company of Saint Cloud		100
	Personal Finance Company of St. Louis		100
	Personal Finance Company of St. Petersburg		100
	Personal Finance Company of Salem		99.6 2/
	Personal Finance Company of Salisbury		100
	Personal Finance Company of Salt Lake City		100
	Personal Finance Company of San Bernardino		100

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12-31-45	BENEFICIAL INDUSTRIAL LOAN CORPORATION (Continued)		
	Personal Finance Company of San Diego		100
	Personal Finance Company of San Francisco		100
	Personal Finance Company of San Jose		100
	Personal Finance Company of San Pedro		100
	Personal Finance Company of Santa Ana		100
	Personal Finance Company of Santa Barbara		100
	Personal Finance Company of Santa Monica		100
	Personal Finance Company of Sayre		100
	Personal Finance Company of Scranton		100
	Personal Finance Company of Seattle		100
	Personal Finance Company of Sharon		100
	Personal Finance Company of Shreveport		100
	Personal Finance Company of Spokane		100
	Personal Finance Company of Springfield		100
	Personal Finance Company of Stamford		100
	Personal Finance Company of Steubenville		100
	Personal Finance Company of Stockton		100
	Personal Finance Company of Sunbury		100
	Personal Finance Company of Tacoma		100
	Personal Finance Company of Tampa		100
	Personal Finance Company of Trenton		100
	Personal Finance Company of Tulsa		100
	Personal Finance Company of Turtle Creek		100
	Personal Finance Company of Tyrone		100
	Personal Finance Company of Union City		100
	Personal Finance Company of Uniontown		100
	Personal Finance Company of Upper Darby		100
	Personal Finance Company of Utah		100
	Personal Finance Company of Van Nuys		100
	Personal Finance Company of Vermont		100
	Personal Finance Company of Virginia, Incorporated		100
	(Personal Finance Company of Walla Walla		100)
	Personal Finance Company of Warren		100
	Personal Finance Company of Washington		100
	Personal Finance Company of Waterbury		100
	Personal Finance Company of Wellston		100
	Personal Finance Company of West Chester		100
	Personal Finance Company of Western Pennsylvania		100
	Personal Finance Company of West Palm Beach		100
	Personal Finance Company of Wheeling		100
	Personal Finance Company of Wilkes Barre		100
	Personal Finance Company of Williamsport		100
	Personal Finance Company of Willimantic		100
	Personal Finance Company of Winona		100
	Personal Finance Company of Wisconsin		100
	Personal Finance Company of Woonsocket		100
	(Personal Finance Company of Yakima		100)
	Personal Finance Company of Ypsilanti		100
	Personal Finance Company of York		100
	Personal Finance Company of Youngstown, Inc.		100
	Personal Industrial Loan Corporation (Delaware)		100
	Personal Industrial Loan Corporation (Indiana)		100
	Personal Loan Company		100
	Workingmen's Loan Association		100
	1/ Represents percentage of voting power, although registrant owns a majority of its outstanding Common Stock Class B.		
	2/ Excluding directors' qualifying shares.		
12-31-45	BENSON AND HEDGES		
12-31-45	BERGHOFF BREWING CORPORATION		
12-31-45	BERKEY & GAY FURNITURE COMPANY		
12-31-45	BEST & BELCHER GOLD & SILVER MINING COMPANY		
1-31-45	BEST & CO., INC.		
	Winnetka Best & Co., Inc.		100

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6-30-45	BEST FOODS, INC., THE		
	Best Foods (Canadian), Ltd., The 1/		100
	Best Foods (Canada), Ltd., The		100
	Hughson Street Realty Co., Limited		100
	2 in 1 Polishes, Limited		100
	(Daisy Roller Mills		100)
	(Duluth-Superior Milling Company		100)
	(Empire State Flour Mills		100)
	(Hecker-Jones-Jewell Milling Company		100)
	(Heckers', Incorporated		100)
	(Holland-American Cotton Oil Company		100)
	(Northwestern Consolidated Milling Company, The (Minnesota)		100)
	(Northwestern Consolidated Milling Company, The (New York)		100)
	(Par Bottling Company		100)
	(Southwestern Milling Company, Inc., The		100)
	(Stanco Milling Company, Inc.		100)
	(Standard Milling Company		100)
	(Wyandotte Elevator Company, Inc.		100)
	1/ Name changed from Hecker-H-O Company of Canada, Limited, June 30, 1945.		
12-31-45	BETHLEHEM STEEL CORPORATION		
	* Bennett Mining Company		22-2/9 1/
	Bethlehem-Alameda Shipyard, Inc.		100
	Bethlehem Brazilian Corporation		100
	Bethlehem Chile Iron Mines Company		100
	Bethlehem-Cuba Iron Mines Company		100
	Ellsworth Collieries Company		100
	Bethlehem-Fairfield Shipyard, Incorporated		100
	Bethlehem-Hingham Shipyard, Inc.		100
	Bethlehem Land Corporation		100
	Bethlehem-Lebanon Forge Company		100
	Bethlehem Pacific Coast Steel Corporation		100
	Bethlehem-Sparrows Point Shipyard, Inc.		100
	Bethlehem Steel Company (Delaware)		100
	Bethlehem Steel Company (Pennsylvania)		100
	American Well and Prospecting Company		100
	Buffalo Tank Corporation		100
	Dundalk Company, The		100
	Dundalk Sewerage Company, The		100
	Johnstown Water Company		100
	Conemaugh & Franklin Water Company		100
	Lebanon Consolidated Water Company		100
	Lebanon County Light, Heat and Fuel Company, The		100
	* Mahoning Ore and Steel Company		51
	Manufacturers Water Company, The		100
	Petroleum Equipment Company		100
	Petroleum Equipment International		100
	Bethlehem Steel Export Corporation		100
	Bethlehem Supply Company		100
	Bethlehem Transportation Corporation		100
	Buena Vista Iron Company		100
	Calmar Steamship Corporation		100
	Steamship Service Corporation	(a)	50
	* Cambria Steamship Company		62
	Compania de Minas de Fierro "Las Truchas" S.A.		100
	Conemaugh & Black Lick Railroad Company		100
	Cornwall Railroad Company		100
	* Corsica Iron Company		66.63
	* Cuyuna Ore Company		60
	* Erie Mining Company		45 1/
	Fore River Railroad Corporation		100
	Fore River Shipbuilding Corporation		100
	Gasparillo Dock Company		100
	Hobart Iron Company		100
	* Hoyt Mining Company		45 1/
	* Huron Land Company		45 1/
	Industrial Collieries Corporation		100
	Iron Mines Company of Venezuela		100
	Juragua Iron Company		100
	* Mahoning Steamship Company		64.48

REGISTRANTS AND SUBSIDIARIES

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: LINES OF CONTROL SHOWN BY INDENTATION

DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	BETHLEHEM STEEL CORPORATION (Continued)		
	* Negaunee Mine Company, The		50 1/
	* Odanah Iron Company		50 1/
	* Ontario Iron Company		45 1/
	Ore Steamship Corporation		100
	Steamship Service Corporation	(a)	50
	Patapsco & Back Rivers Railroad Company		100
	Penn Iron Mining Company		100
	Penn Iron Mining Company of Wisconsin		100
	Philadelphia, Bethlehem and New England Railroad Company		100
	* Plymouth Mining Company		40 1/
	* Puritan Mining Company		50 1/
	Service Stores Corporation (Michigan)		100
	Service Stores Corporation (Pennsylvania)		100
	South Buffalo Railway Company		100
	Steelton & Highspire Railroad Company		100
	Sunday Lake Iron Company, The		100
	* Tilden Iron Mining Company		34.57 1/
	* Vermillion Mining Company		35 1/
	* Verona Mining Company, The		50 1/
	(One (1) domestic company		100)
	(Five (5) companies		2/)
	1/ Represents percentage of ownership of this company by the registrant who disclaims any admission of the actual existence of effective control.		
	2/ Percent of control omitted; however, more than 50 percent of the voting stock of each company was owned, directly or indirectly, by the registrant.		
12-31-45	BICKFORD'S INC.		
	Bickford's Inc. of New Jersey		100
	Bickford's Realty, Inc.		100
	Foster Lunch System, Ltd.		99.9
	Hayes-Bickford Lunch System, Inc.		100
	18 Geary Street Realty Company		100
	470 Sutter Street Realty Co.		100
12-31-45	BIG HILL MINING COMPANY, THE		
12-31-45	BIGELOW-SANFORD CARPET CO., INC.		
12-31-45	BINGHAM METALS COMPANY		
11-30-45	BINKS MANUFACTURING COMPANY		
	* Binks Manufacturing Company of Canada, Limited		100
12-31-45	BIRD & SON, INC.		
	Berry Asphalt Company		100
	* Bird Machine Co.		73.4
12-31-45	BIRDSBORO STEEL FOUNDRY AND MACHINE COMPANY		
12-31-45	BIRMINGHAM ELECTRIC COMPANY		
12-31-45	BISHOP OIL CORPORATION		
9-30-45	BLACK AND DECKER MANUFACTURING COMPANY, THE		
	* Black & Decker (Australasia) Pty, Limited		100
	Black & Decker, Limited (England)		100
	Black and Decker Manufacturing Company, Limited (Canada)		100
10-31-45	BLACK HILLS POWER AND LIGHT COMPANY		
12-31-45	BLACK MAMMOTH CONSOLIDATED MINING COMPANY		
	* Mary Gold Mines Company		75.24
12-31-45	BLACK METAL MINES, INCORPORATED		
12-31-45	BLACKSTONE VALLEY GAS AND ELECTRIC COMPANY		
	* Montaup Electric Company		33.4 1/
	1/ Represents voting power in this company by the registrant who disclaims the actual existence of effective control.		

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1-31-45	BLAUNER'S		
	Filell Realty Corp.		100
	Wilbur-Rogers, Inc.		100
	Economy Shop, Inc.		100
	Lane's Inc.		100
	Wilbur-Rogers Akron Corporation, The		100
	Wilbur-Rogers Baltimore Corporation, The		100
	Wilbur-Rogers Boston Corporation, The		100
	Wilbur-Rogers Brockton Corporation, The		100
	Wilbur-Rogers Cincinnati Corporation, The		100
	Wilbur-Rogers Cleveland Corporation, The		100
	Wilbur-Rogers Erie Corporation, The		100
	Wilbur-Rogers Louisville Corporation, The		100
	Wilbur-Rogers Lynn Corporation, The		100
	Wilbur-Rogers Manchester Corporation, The		100
	Wilbur-Rogers New Bedford Corporation, The		100
	Wilbur-Rogers Pawtucket Corporation, The		100
	Wilbur-Rogers Philadelphia Corporation, The		100
	Wilbur-Rogers Pittsburgh Corporation, The		100
	Wilbur-Rogers Rochester Corporation, The		100
	Wilbur-Rogers Syracuse Corporation, The		100
	Wilbur-Rogers Trenton Corporation, The		100
	Wilbur-Rogers Washington Corporation, The		100
	Wilbur-Rogers Wilkes-Barre Corporation, The		100
	Wilbur-Rogers Wilmington Corporation, The		100
12-31-45	BLAW-KNOX COMPANY		
	Blaw-Knox Construction Company		100
	Blaw-Knox International Corporation		100
	* Blaw-Knox Limited		83.3
	* Compagnie Francaise Blaw-Knox		100
	Hoboken Land Company		100
12-31-45	BLISS & LAUGHLIN, INCORPORATED		
8-4-45	BLOOMINGDALE BROS., INC.		
	Garden Foods, Inc.		100
	Labratest, Inc.		100
	* Metropolitan Television, Inc. 1/		50
	1/ The registrant and ABRAHAM & STRAUS, INC. each owns one-half of the outstanding Capital Stock of Metropolitan Television, Inc.		
12-31-45	BLUE DIAMOND CORPORATION		
	(Blue Diamond Corporation, Ltd.		100)
12-31-45	BLUE RIDGE MIDWAY GOLD MINES COMPANY, LTD.		
12-31-45	BLUMENTHAL & CO. INC., SIDNEY		
	Shelton Home Building Association, Incorporated, The		100
	Shelton Looms Distributing Corporation, The		100
12-31-45	BOEING AIRPLANE COMPANY		
	Boeing Aircraft Company		100
	* Boeing Aircraft of Canada Limited		100
12-31-45	BOHN ALUMINUM & BRASS CORPORATION		
	(Capitol Brass Works		100)
	Clawson & Bals, Inc.		100
	(Magnesium Fabricators, Inc.		100]
	(Michigan Smelting & Refining Company		100)
12-31-45	BOLSA CHICA OIL CORPORATION		
	* Greencliff Oil Corporation 1/		100
	* Highway Gasoline Company 1/		100
	1/ Fully liquidated on January 31, 1939 but not dissolved.		
12-31-45	BON AMI COMPANY, THE (DELAWARE)		
	Bon Ami Company, Inc., The (New Jersey)		100
	Bon Ami Limited of Canada		100
	Gilsum Holding Corporation		100

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	BON AMI COMPANY, THE (DELAWARE) (Continued)		
	Gilsum Holding Corporation (Continued)		
	Bon Ami Co. of Australia Pty. Limited		100
	Orford Soap Company, The		100
	Whitehall Company, Inc.		100
12-31-45	BONANZA MINING COMPANY		
12-31-45	BOND STORES, INCORPORATED		
	Adda, Inc.		100
	Style Manor, Inc.		100
12-31-45	BORDEN COMPANY, THE		
	Augenblick & Bro., Inc., M.		100
	Belmont Dairy Company		100
	Borden Company, Limited, The		100
	* Borden Sales Co., Limited, The		100
	Joubert, Limited, J. J.		100
	* Borden Company (South Africa) (Pty.) Ltd., The		100
	Borden's Farm Products of New Jersey, Inc.		100
	* Compania Internacional de Ventas, S.A.		100
	Dairy Sealed, Inc.		100
	* Drake Bakeries, Incorporated		1/
	Farmstead, Inc.		100
	Fussell Ice Cream Company, Inc.		100
	Ricciardi Co., Inc., The		100
	Sunderman Farm Products, Inc.		100
	Sunshine Farms, Inc.		100
	Sussex Milk and Cream Company, Inc.		100
	Texas Creamery Cold Storage Company		100
	Vermont Milk & Cream Company		100
	(One hundred forty-seven (147) domestic and foreign companies) (names omitted)		2/
6-30-45	BORG CORPORATION, THE GEORGE W.		
12-31-45	BORG-WARNER CORPORATION		
	B-W Superchargers, Inc. 1/		100
	(Borg & Beck Company, The		100)
	* Borg & Beck Co., Ltd.		33-1/3
	Borg-Warner International Corporation		100
	Borg Warner Service Parts Company		100
	(Calumet Steel Company		100)
	(Detroit Gear & Machine Company		100)
	(Detroit Vapor Stove Company		100)
	(Galesburg Coulter-Disc Co.		100)
	(Indiana Rolling Mill Company, Inc., The		100)
	(Ingersoll Steel & Disc Co.		100)
	(Long Manufacturing Company		100)
	Long Manufacturing Company, Limited, Canada		100
	Marbon Corporation		100
	* Marbo Patents, Inc.		80
	(Marvel Carburetor Company		100)
	(McCulloch Engineering Corporation		100)
	(Mechanics Universal Joint Company		100)
	Morse Chain Co.		100
	* Morse Chain Company, Ltd.		92.57
	(Norge Appliance & Sales Co., of California, Inc.		100)
	(Norge Appliance & Sales Co., of Florida, Inc.		100)
	(Norge Appliance & Sales Co., of Illinois		100)
	(Norge Appliance & Sales Co., of Massachusetts, Inc.		100)
	(Norge Appliance & Sales Co., of Missouri		100)
	(Norge Appliance & Sales Co., of New Jersey, Inc.		100)
	(Norge Appliance & Sales Co., of Pennsylvania, Inc.		100)
	(Norge Appliance & Sales Co., of Texas, Inc.		100)
	(Norge Appliance Sales & Service, Inc.		100)
	(Norge Appliances & Sales Co., of Ohio, Inc.		100)

1/ In 1929 the registrant acquired the common stock of this company, the investment in which is carried at $1,000. The company has never been operated as a subsidiary of the registrant.
2/ These companies have no assets other than accounts receivable from their parent companies, and there is consequently no real investment by the registrant in such subsidiaries which are maintained for name protecting purposes.

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12-31-45	BORG-WARNER CORPORATION (Continued)		
	(Norge Corporation of New York		100)
	(Norge Sales Corporation		100)
	Pesco Products Co.		100
	(Refrigeration Products Company		100)
	(Rockford Clutch Company		100)
	(Rockford Drilling Machine Co.		100)
	(U.S. Pressed Steel Products Company		100)
	(Warner Automotive Parts Corporation		100)
	Warner Gear Company, Limited, Canada		100
	(Warner Gear Corporation		100)
	(Wheeler-Schebler Carburetor, Inc.		100)
12-31-45	BOSTON EDISON COMPANY		
12-31-45	BOSTON HERALD-TRAVELER CORPORATION		
	* Fidelity Broadcasting Corporation		100
12-31-45	BOURJOIS, INC.		
	Bourjois, Inc. of Missouri		100
	Bourjois, Inc. of Tennessee		100
	Bourjois Mfg. Corp.		100
	Bourjois Sales Corporation of California		100
	Bourjois Sales Corporation of New Jersey		100
	Gould Inc., Barbara		100
	Gould Products Corporation, The Barbara		100
	(Woodworth, Inc.		100)
12-31-45	BOWER ROLLER BEARING COMPANY		
	* Ahlberg Bearing Company 1/		16
12-31-45	BRACH & SONS, E. J.		
	*(Candy Kitchens, Inc.		100)
	*(Clark's Candies, Inc., Harriet		100)
1-31-45	BRAGER-EISENBERG, INCORPORATED		
	* Saratoga Realty Corporation		100
12-31-45	BRANIFF AIRWAYS, INCORPORATED		
12-31-45	BREEZE CORPORATIONS, INC.		
	Essex Tool and Die Company, Inc.		100
	Federal Laboratories, Inc.		100
	*(American Balkan Trading Company		50)
9-30-45	BREWING CORPORATION OF AMERICA		
	Carling's, Inc.		100
12-31-45	BREWSTER AERONAUTICAL CORPORATION		
	Braeco Realty Corporation 1/		100
	Warminster Corporation 2/		100
12-31-45	BRIDGEPORT BRASS COMPANY		
	* Bridgeport Engravers Supply Company, Incorporated		82.5
	* Clark-Wells Metals Company		100
	* Exeter Brass Company		100
12-31-45	BRIDGEPORT HYDRAULIC COMPANY		

1/ In process of liquidation.

1/ Registrant owns approximately 16 percent of the voting common stock of Ahlberg Bearing Company, an Illinois corporation, a distributor of registrant's products, but does not control Ahlberg Bearing Company, directly or indirectly, except as the contract rights may be construed as control of such distribution. The president Mr. S. A. Strickland, is a director of Ahlberg Bearing Company.

1/ The registrant reports that it subsequently authorized, as of April 4, 1946, the dissolution and complete liquidation of this company.
2/ The registrant reports that this company was subsequently dissolved and completely liquidated as of January 3, 1946.

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12-31-45	BRIDGEPORT OIL COMPANY, INC.		
12-31-45	BRIGGS MANUFACTURING COMPANY		
	* Automobile Ventilation, Inc.		62-1/2
	Briggs Indiana Corporation		100
	* Briggs Trust Limited 1/		100
	* Briggs Motor Bodies Limited		59.6
	Douglas Company, The John		100
	(LeBaron-Detroit Company		100)
	(LeBaron, Incorporated		98)
	* Steel Plumbing Wares, Inc.		50
	(Sterling Wood Products Company		100)
	(Wayne Lumber & Manufacturing Company		100)
	1/ Formerly Briggs Bodies Limited.		
12-31-45	BRIGGS & STRATTON CORPORATION		
	*(Brico Company, The		100)
	*(Briggs and Stratton Company		100)
12-31-45	BRILLO MANUFACTURING COMPANY, INC.		
12-31-45	BRINK'S, INCORPORATED		
	Brink's Express Company		100
	Brink's Express Company of Canada, Limited		100
	Brink's, Incorporated of Wisconsin		100
12-31-45	BRISTOL-MYERS COMPANY		
	Bristol Laboratories Inc. 1/		100
	Bristol-Myers Company of Canada, Ltd.		100
	* Bristol-Myers Company Limited (England)		100
	* Bristol-Myers Company Pty. Limited (Australia)		100
	* Bristol-Myers (Proprietary) Limited (South Africa)		100
	Peterman, Inc., William		100
	Rubberset Company		100
	Rubberset Co., Ltd.		100
	San Tube Corporation		100
	General Extrusion Corp.		100
	1/ Formerly Chaplin Laboratories Inc. Name was changed on August 7, 1945.		
12-31-45	BRISTOL SILVER MINES COMPANY		
	* BLACK METAL MINES INC.		86.9
10-31-45	BROADWAY DEPARTMENT STORE, INC.		
1-31-45	BROCK AND COMPANY		
12-31-45	BROOKLYN BOROUGH GAS COMPANY		
12-31-45	BROOKLYN UNION GAS COMPANY, THE		
6-30-45	BROWN FENCE & WIRE COMPANY, THE		
4-30-45	BROWN-FORMAN DISTILLERS CORPORATION		
12-31-45	BROWN-McLAREN MANUFACTURING COMPANY		
12-31-45	BROWN RUBBER COMPANY, INC.		
12-31-45	BROWN & SHARPE MANUFACTURING COMPANY		
	Brown & Sharpe Company		100
	Brown & Sharpe of New York, Inc.		100
	* Pleasant Valley Land Company, The		100
10-31-45	BROWN SHOE COMPANY, INC.		
	Moench Tanning Company, Inc.		100
6-30-45	BRUCE COMPANY, E. L.		
	Bruce Co., Inc., E. L.		100

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12-31-45	BRUNSWICK-BALKE-COLLENDER COMPANY, THE		
	Brunswick-Balke-Collender Company of Canada, Limited, The		100
	Cia. Brunswick-Balke-Collender de Mexico, S. A.		100
	Companhia Brunswick do Brazil, S. A.		100
	Compania Brunswick Sud-Americana, S. A.		100
12-31-45	BUCYRUS-ERIE COMPANY		
	Bucyrus-Monighan Company		100
	* Ruston-Bucyrus, Ltd.		1/
	1/ Percentage of control omitted.		
12-31-45	BUDD MANUFACTURING COMPANY, EDWARD G.		
	* Imperial Rayon Corporation		51.6
12-31-45	BUDD WHEEL COMPANY		
	Budd Induction Heating, Inc.		100
12-31-45	BUFFALO BOLT COMPANY		
	Eclipse Lawn Mower Co., The		100
	Jones Company, The S. M.		100
11-30-45	BUFFALO FORGE COMPANY		
	*(Buffalo Blower Company		100)
	*(Buffalo Heating and Ventilating Company, Inc.		100)
	Buffalo Pumps, Inc.		100
	Canadian Blower and Forge Company, Limited, The		100
	Canada Pumps Limited		100
	*(Canadian-Buffalo Forge Company Limited		100)
	*(Carrier Air Conditioning Company of America		100)
	*(Squier International Corporation		100)
	*(Squier Manufacturing Company, The Geo. L.		100)
12-31-45	BUFFALO NIAGARA ELECTRIC CORPORATION		
	Hydraulic Race Company		100
	Lower Niagara River Power and Water Supply Company		100
	NIAGARA FALLS POWER COMPANY, THE		100
12-31-45	BULLARD COMPANY, THE		
12-31-45	BULLION MINING COMPANY		
1-31-45	BULLOCK'S, INC.		
	Magnin and Co., I.		99.616
3-31-45	BULOVA WATCH COMPANY, INC. (NEW YORK)		
	American Standard Watch Case Company		100
	Sag Harbor Guild, Inc.		100
	American Standard Watch Company		100
	Lunda Corporation		100
	Bulova Watch Company, Inc. (Pennsylvania)		100
	* Bulova Watch Company, Limited (Canada)		1/
	Demco, Inc.		100
	Fabrikgebaude Weissensteinstrasse 9, Aktien-Gesellschaft (Switzerland)		100
	(Westfield Watch Company, Inc.		100)
	1/ The company has pledged all its stock to the registrant and its subsidiaries for loans advanced. Although the registrant has no representation on the Board of Directors of the Canadian Company, the registrant is in a position to control by reason of the facts set forth above.		
12-31-45	BURD PISTON RING COMPANY		
	Liberty Foundries Company		100
9-30-45	BURGER BREWING COMPANY, THE		
11-30-45	BURKART MANUFACTURING COMPANY, F.		
9-29-45	BURLINGTON MILLS CORPORATION		
	Burlington Dyeing & Finishing Company, Incorporated		100
	Burlington Hosiery Sales Co., Inc.		100
	Burlington Mills Corporation of New York		100

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9-29-45	BURLINGTON MILLS CORPORATION (Continued)		
	Burlington Mills Corporation of New York (Continued)		
	Burlington Textile Factoring and Sales Corporation		100
	Cetwick Silk Mills Corporation		100
	Grayson Full Fashioned Hosiery Mills, Incorporated		100
	Burlington Mills Hosiery Company	(a)	1/
	* Harriman Hosiery Mills	(b)	33.3
	McLaurin Hosiery Mills, Incorporated		100
	Randleman Full Fashioned Hosiery Mills, Incorporated		100
	Burlington Mills Hosiery Company	(a)	1/
	Ranlo Manufacturing Company		100
	Robeson Textiles, Incorporated		93.7
	Royal Oak Hosiery Mills, Incorporated		80
	Burlington Mills Hosiery Company	(a)	1/
	Russell-Watkins Corporation		100
	Salem Full Fashioned Hosiery Mills, Incorporated		100
	Burlington Mills Hosiery Company	(a)	1/
	* Harriman Hosiery Mills	(b)	33.3
	Smithfield Manufacturing Company		89.7
	Town House Hosiery Mills, Incorporated		100
	Burlington Mills Hosiery Company	(a)	1/
	* Harriman Hosiery Mills	(b)	33.4
	Vanco Mills Company		100
	* Wadesboro Full Fashioned Hosiery Mills, Incorporated		50
	Burlington Mills Hosiery Company	(a)	1/
	* Nine (9) companies (names and percentage control omitted)		
	1/ Burlington Mills Hosiery Company is a partnership composed of Salem Full Fashioned Hosiery Mills, Incorporated, Grayson Full Fashioned Hosiery Mills, Incorporated, Randleman Full Fashioned Hosiery Mills, Incorporated, Town House Hosiery Mills, Incorporated, Royal Oak Hosiery Mills, Incorporated, and Wadesboro Full Fashioned Hosiery Mills, Incorporated, as partners.		
12-31-45	BURROUGHS ADDING MACHINE COMPANY		
	Burroughs Adding Machine of Canada, Ltd. (Canada)		100
	(Burroughs Adding Machine Company (Missouri)		100)
	Burroughs Adding Machine, Ltd. (Great Britain)		100
	* Burroughs Inc. (Philippines)		100
	Burroughs, Inc. (Puerto Rico)		100
	Burroughs, Ltd. (Australia and New Zealand)		100
	Burroughs Machines, Ltd. (Canada)		100
	Burroughs Machines, Ltd. (South Africa)		100
	* Burroughs, N. V. (Holland)		100
	* Burroughs Rechenmaschinen, A. G. (Switzerland)		100
	* Burroughs Regnemaskiner, A. S. (Denmark)		100
	*(Burroughs, S. A. (Italy)		100)
	*(Burroughs, S. A. (Poland)		100)
	Companhia Burroughs do Brasil, Inc. (Brazil)		100
	Compania Burroughs de Maquinas, Ltda. (Argentine and Uruguay)		100
	Compania Burroughs Mexicana, S. A., Mexico, D. F.		100
	* Societa Anonima Immobiliare (Casa Bifronte) (Italy)		100
	* Societe Anonyme Burroughs (Belgium)		100
	* Societe Anonyme Burroughs (France)		100
10-31-45	BURRY BISCUIT CORPORATION		
	Holtzman's, Inc.		100
	Peterson & Co., Inc., Mrs. L. W.		100
	(Six (6) companies (names omitted)		100)
11-30-45	BURTON-DIXIE CORPORATION		
	*(Emmerich & Co., Chas.		100)
	*(Sisal Pad and Spring Unit Co.		100)
12-31-45	BUSH TERMINAL BUILDINGS COMPANY		
	* Bush House Limited		100
	*(Bush House (East) Limited		100)
	*(Bush Terminal Company Limited, The		100)
	(Exhibition Building, Inc.		100)
12-31-45	BUSH TERMINAL COMPANY		
	* Bush Terminal Railroad Company		100

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12-31-45	BUTLER BROTHERS		
	(Schoomaker-Scott Company		100)
	Scott-Burr Stores Corporation, The		100
	(One (1) foreign company		100)
12-31-45	BUTTE COPPER & ZINC COMPANY		
9-30-45	BYERS COMPANY, A. M.		
12-31-45	BYRON JACKSON CO.		

REGISTRANTS AND SUBSIDIARIES

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
: COMPANIES NOT INCLUDED IN REGISTRANTS' CONSOLIDATED STATEMENTS INDICATED BY ASTERISKS
: LINES OF CONTROL SHOWN BY INDENTATION

DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
	©		
12-31-45	C. I. T. FINANCIAL CORPORATION		
	Assurers Exchange Incorporated		100
	Commercial Factors Corporation (Delaware)		100
	Commercial Factors Corporation (New York)		100
	(Commercial Investment Trust Corporation (Delaware)		100)
	Commercial Investment Trust Incorporated (New York)		100
	C. I. T. Corporation		100
	Canadian Acceptance Corporation Limited		100
	Commercial Acceptance Corporation		100
	Commercial Financial Corporation		100
	Eagle Atlas Company, The		100
	Equipment Acceptance Corporation		100
	George's Discount Corporation		100
	Marion Shovel Acceptance Company		100
	Michigan Bank, The		98.8
	Missouri Universal C. I. T. Company		100
	Rivalt Corporation, The		100
	Miami Industrial Bank		98
	United Industries, Incorporated		100
	Universal C. I. T. Company		100
	Universal C. I. T. Consumer Discount Company		100
	Universal C. I. T. Credit Company (Arizona)		100
	Universal C. I. T. Credit Company (Delaware)		100
	Universal C. I. T. Credit Company (Massachusetts)		100
	Universal C. I. T. Credit Company (Ohio)		100
	Universal C. I. T. Credit Company (Utah)		99.5
	Universal C. I. T. Credit Corporation (Delaware)		100
	Guaranty Indemnity Corporation		100
	Universal C. I. T. Finance Corporation (California)		100
	Universal C. I. T. Credit Corporation (Indiana)		100
	Universal C. I. T. Credit Corporation (Maryland)		100
	Universal C. I. T. Credit Corporation (New York)		100
	Universal C. I. T. Credit Corporation (Ohio)		100
	Universal C. I. T. Credit Corporation (West Virginia)		100
	Universal C. I. T. Industrial Loan Company (Minnesota)		99.33
	Universal C. I. T. Industrial Loan Company (Virginia)		98.33
	Universal Credit Company (California)		100
	Universal Credit Company (Delaware)		100
	Universal Credit Company, Inc. (Indiana)		100
	Universal Dealers Company		100
	*First Industrial Corporation		100
	Holtzer-Cabot Electric Company, The		100
	Iselin & Co., Inc., William		100
	Meinhard, Greeff & Co., Inc.		100
	Micro Switch Corporation		100
	*National Surety Corporation		100
	*National Surety Marine Insurance Corporation		100
	Service Fire Insurance Company of New York		100
	Service Casualty Company of New York		100
	Universal Credit Corporation		100
	Eight (8) companies		1/
	1/ Names and percents of control omitted.		
4-30-45	CABLE ELECTRIC PRODUCTS, INC.		
	Marks Products Co., Inc.		100
12-31-45	CALAMBA SUGAR ESTATE INCORPORATED		
12-31-45	CALAVERAS CEMENT COMPANY		
9-30-45	CALIFORNIA ART TILE CORPORATION		

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	CALIFORNIA COTTON MILLS COMPANY		
	* Oregon Flax Textiles, Inc.		51
12-31-45	CALIFORNIA ELECTRIC POWER COMPANY		
	Hydro-Electric Securities Company, The		100
	* Compania de Desarrollo, S.A.		100
	* Compania de Hielo de Mexicali, S.A.		100
	* Industrial Electrica Mexicana, S.A.		100
	(Mono Power Company		100)
	*(Southern Sierras Power of Mexico, S.A.		100)
	* United Farmers Telephone and Telegraph Company		95 1/
	Interstate Telegraph Company		100
	1/ The registrant reported that this company was subsequently acquired in 1946 and was in process of liquidation.		
9-30-45	CALIFORNIA INK COMPANY, INC., THE		
	* Pacific Printing Ink Company		100
12-31-45	CALIFORNIA OREGON POWER COMPANY, THE		
	*(California-Oregon Power Company		1/)
	1/ Percentage of voting power not stated.		
2-28-45	CALIFORNIA PACKING CORPORATION		
	* ALASKA PACKERS ASSOCIATION		86.7
	* Encinal Terminals		100
	British Sales, Limited		100
	California Packing Sales Company		100
	Compania Mexicana Empacadora		100
	*(Seven (7) companies (names omitted)		100)
12-31-45	CALIFORNIA WATER & TELEPHONE COMPANY		
12-31-45	CALLAHAN ZINC-LEAD COMPANY, INC.		
	* Livergood Placers, Inc.		51
12-31-45	CALLITE TUNGSTEN CORPORATION		
	(Tungsten Electric Corporation		100)
12-31-45	CALUMET GOLD MINES COMPANY		
12-31-45	CALUMET AND HECLA CONSOLIDATED COPPER COMPANY		
	*(CLIFF MINING COMPANY		51.8)
	* Tehpeming Gold Mining Company		100
	* Keweenaw Central Railroad Company		100
	* Torch Lake Canal Company		100
	*(Wolverine Tube Corporation		100)
9-30-45	CAMDEN FORGE COMPANY		
12-31-44	CAMPBELL CO., INC., A. S.		
	Hunt-Spiller Manufacturing Corporation		100
	* Reducomatic Corporation		90.48
12-31-45	CAMPBELL, WYANT AND CANNON FOUNDRY COMPANY		
	C.W.C. Crankshaft Corporation		100
	* Campbell, Wyant and Cannon Engineering Company		100
	Centrifugal Fusing Company		100
	(National Motor Castings Company		100)
	* Ordnance Steel Foundry Company		100
	Roosevelt Park, Inc.		100
9-30-45	CANADA DRY GINGER ALE, INCORPORATED		
	Canada Dry Ginger Ale, Incorporated of Massachusetts		100
	Canada Dry Ginger Ale, Ltd. (Ontario)		100
	(Caledonia Springs Corporation, Ltd.		100)
	Canada Dry International, Incorporated		100

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
9-30-45	CANADA DRY GINGER ALE, INCORPORATED (Continued)		
	(Chelmsford Ginger Ale, Incorporated		100)
	Compania de Refrescos Canada Dry de Cuba, S.A.		100
	* Destileria de los Asociados de Borinquen, Inc. (Puerto Rico)		57.5
	Dorf & Co., Inc., H. B.		100
	British American Distillers, Inc.		100
	(Seely's Son, Inc., G. B.		100)
12-31-45	CANADA SOUTHERN RAILWAY COMPANY, THE		
	* Niagara River Bridge Company		100
	* St. Clair and Western Railroad Co.		100
12-31-45	CANADIAN PACIFIC RAILWAY COMPANY		
	* Alberta Central Railway Company, The 1/		100
	* Alberta Railway and Irrigation Company, The 1/		99.37
	* Alberta Stock Yards Company, Limited, The		100
	* Algoma Eastern Railway Company, The 1/		100
	* Aroostook River Railroad Company 1/		100
	* Aroostook Valley Railroad Company		2/ 3/
	* Atlantic and North-West Railway Company 1/		100
	* British Columbia Southern Railway Company, The 1/		100
	* Calgary and Edmonton Railway Company, The 1/		100
	* Campbellford, Lake Ontario & Western Railway Company, The 1/		100
	* Canadian National Railways 1/		3/ 4/
	* Canadian Pacific Air Lines, Limited		100
	* Canadian Pacific Express Company		100
	* Canadian Pacific Steamships, Limited		100
	* Canadian Pacific Transport Company, Limited		100
	* Carleton City of Saint John Branch Railroad Company 1/		3/ 4/
	* Central Terminal Railway Company		100
	* Chateau Frontenac Company, The		100
	* Chateau Frontenac		100
	* Columbia and Kootenay Railway and Navigation Company, The 1/		100
	* Columbia and Western Railway Company, The 1/		100
	* Connecticut and Passumpsic Rivers Railroad Company 1/		3/ 4/
	* Consolidated Mining & Smelting Co. of Canada, Ltd., The		51.35
	* West Kootenay Power and Light Company, Limited	(a)	92.4
	* Four (4) companies (names omitted)		100
	* Five (5) companies (names omitted)		100
	* Ten (10) other controlled companies (names omitted)		3/
	* Dominion Atlantic Railway Company, The 1/		99.25
	* Duluth, South Shore and Atlantic Railway Company, The 5/		50.91
	* Mineral Range Railroad Company 5/		52.95
	* One (1) company (name omitted)		100
	* One (1) jointly controlled company (name omitted)		50
	* Eastern Abattoirs Limited		100
	* Esquimalt and Nanaimo Railway Company, The 1/		100
	* Fort William Terminal Railway and Bridge Company, The 1/		100
	* Fredericton & Grand Lake Coal & Railway Company, The 1/		100
	* Georgian Bay and Seaboard Railway Company, The 1/		100
	* Glengarry and Stormont Railway Company, The 1/		2/ 4/
	* Grand River Railway Company, The		100
	* Great North-West Central Railway Company, The 1/		100
	* Guelph and Goderich Railway Company, The 1/		100
	* Guelph Junction Railway Company 1/		3/ 4/
	* Houlton Branch Railroad Company 1/		3/ 4/
	* Interprovincial and James Bay Railway Company, The 1/		100
	* Joliette and Brandon Railway Company 1/		100
	* Kaslo and Slocan Railway Company, The 1/		100
	* Kettle Valley Railway Company, The 1/		100
	* Kingston and Pembroke Railway Company, The 1/		93.7
	* Kootenay Central Railway Company, The 1/		100
	* Lacombe and North Western Railway Company 1/		100
	* Lake Champlain and St. Lawrence Junction Railway Company 1/		3/
	* Lake Erie and Northern Railway Company, The		2/ 3/
	* Lethbridge Collieries, Limited		2/ 3/
	* Lindsay, Bobcaygeon and Pontypool Railway Company, The 1/		100

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	CANADIAN PACIFIC RAILWAY COMPANY (Continued)		
	* Lord Nelson Hotel Company		2/ 3/
	* Manitoba and North Western Railway Company of Canada 1/		96.07
	* Manitoba South Western Colonisation Railway Company 1/		100
	* Mersey Towing Company Limited, The		100
	* Midland Simcoe Elevator Company, Limited		2/ 3/
	* Midland Simcoe Railway Company, The 1/		100
	* Minneapolis, St. Paul & Sault Ste. Marie Railroad Co.		60
	* Two (2) companies (names omitted)		100
	* Two (2) companies (names omitted)		2/ 3/
	* One (1) jointly controlled company (name omitted)		50
	* Montreal and Atlantic Railway Company, The 1/		77.5
	* Montreal and Ottawa Railway Company, The 1/		98.5
	* Nakusp & Slocan Railway Company 1/		100
	* New Brunswick Coal and Railway Company 1/		3/ 4/
	* New Brunswick Cold Storage Company, Limited, The		100
	* New Brunswick Railway Company 1/		3/ 4/
	* Fredericton Railway Company		3/ 4/
	* New Brunswick and Canada Railroad Company		3/ 4/
	* St. John and Maine Railway Company		3/ 4/
	* New Brunswick Southern Railway Company, The 1/		100
	* Newport & Richford Railroad Company 1/		2/ 4/
	* Nicola, Kamloops & Similkameen Coal & Railway Company 1/		100
	* Northern Colonization Railway Company 1/		100
	* Ontario and Quebec Railway Company 1/		2/ 4/
	* Orford Mountain Railway Company 1/		100
	* Ottawa, Northern and Western Railway Company, The 1/		100
	* Quebec Central Railway Company 1/		3/ 4/
	* MASSAWIPPI VALLEY RAILWAY COMPANY		3/ 4/
	* Quebec Central Transportation Company		100
	* Saint John Bridge & Railway Extension Company, The 1/		100
	* St. Lawrence and Ottawa Railway Company, The 1/		58.99
	* St. Mary's and Western Ontario Railway Company, The 1/		100
	* St. Maurice Valley Railway Company, The 1/		100
	* St. Stephen and Milltown Railway Company, The 1/		3/ 4/
	* Saskatchewan and Western Railway Company, The 1/		100
	* Sault Ste. Marie Bridge Company		2/ 3/
	* Scottish Trust Company, The		100
	* Seigniory Club Community Association, Limited		100
	* Shuswap and Okanagan Railway Company, The 1/		100
	* Soo Line		49.94
	* South Ontario Pacific Railway Company, The 1/		100
	* Southampton Railway Company, The 1/		3/ 4/
	* Tilsonburg, Lake Erie and Pacific Railway Company 1/		100
	* Tobique Railway Company, Limited 1/		3/ 4/
	* Toronto, Grey and Bruce Railway Company 1/		60.7
	* Toronto, Hamilton and Buffalo Railway Company 1/		3/ 4/
	* Vancouver Island Transportation Company Limited		2/ 3/
	* Vancouver and Lulu Island Railway Company, The 1/		100
	* Walkerton and Lucknow Railway Company, The 1/		100
	* West Kootenay Power and Light Company, Limited 1/	(a)	4.7
	* West Ontario Pacific Railway Company, The 1/		100
	* Winnipeg River Railway Company, The 1/		3/ 4/
	* Ten (10) companies (names omitted)		100
	* Two (2) companies (names omitted)		2/ 3/
	* Seven (7) jointly controlled companies (names omitted)		3/
	1/ Financial statements for these leased railway companies are not furnished, but the results of operation are included in the Income Account of the Registrant and the investment of the Registrant in these companies is detailed.		
	2/ Majority controlled company.		
	3/ Percent of control omitted.		
	4/ Registrant denies the admission of ownership of majority stock control.		
	5/ The properties of this company are being operated by Trustees under Section 77 of Bankruptcy Act of United States, and the investment in the stocks thereof has been written off.		
12-31-44	CANFIELD OIL COMPANY, THE		
	* Canfield Tank Line Company, The		98.25

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12-31-45	CANNON MILLS COMPANY		
	Cannon Mills, Inc.		100
	Central Mills		100
8-31-45	CAPITAL CITY PRODUCTS COMPANY, THE		
	* Capital City Sales Company, The		100
12-31-45	CAPITAL TRANSIT COMPANY		
	Glen Echo Park Company, The		100
	Montgomery Bus Lines, Incorporated		100
12-31-45	CAPPER PUBLICATIONS, INC.		
	* Capper, Harman, Slocum, Inc.		1/
	K. C. K. N. Broadcasting Company, The		100
	Kaw Valley Broadcasting Company, Inc., The		100
	Topeka Broadcasting Association, Inc.		100
	Topeka Newspaper Printing Company, Inc.		66.66
	1/ 55.87% of Common Stock and 59.26% of Preferred Stock		
12-31-45	CARDIFF MINING & MILLING COMPANY		
12-31-43	CARDINAL GOLD MINING COMPANY		
12-31-45	CARMAN & CO., INC. (NEW YORK)		
	Carman & Company		100
	Carman Company, Inc.		100
	Carman Distributing Co., The		100
	Carman-Ohio Co., Inc.		100
	Carman-Pittsburgh Co., Inc.		100
	Carman Woodley Company		100
	Morris & Echols Company, The		100
12-31-45	CAROLINA POWER & LIGHT COMPANY		
	Capitan Corporation		100
	Roanoke River Power Company		100
12-31-45	CAROLINA TELEPHONE AND TELEGRAPH CO.		
12-31-45	CARPEL CORPORATION, THE		
	Carpel of Baltimore, Inc., H. L.		100
	Carpel Company, Inc., The		100
	Carpel Food Products Company, Incorporated		100
	Carpel Frosted Foods of Baltimore, Inc.		100
	Carpel Frosted Foods, Inc.		100
	Carpel Motors of Baltimore, Inc.		100
	Carpel Motors of Virginia, Incorporated		100
	Carpel Motors of Washington, Inc.		100
	Carpel Realty, Inc.		100
	Carpel of Richmond, Incorporated, H. L.		100
	Carpel of Roanoke, Incorporated, H. L.		100
	Carpel Specialties of Norfolk, Incorporated		100
	Carpel Specialties of Richmond, Incorporated		100
	Carpel Specialties of Roanoke, Incorporated		100
12-31-45	CARPENTER PAPER COMPANY		
	Federal Envelope Company (California)		100
	Federal Envelope Company (Colorado)		100
	Federal Envelope Company (Nebraska)		100
	Federal Envelope Company (Texas)		100
	Field-Ernst Envelope Co.		100
	(Kansas City Paper House		100)
	(San Antonio Paper Company		100)
	Wright Paper Company		100
6-30-45	CARPENTER STEEL COMPANY, THE		
10-31-45	CARRIER CORPORATION		
	Carrier Contracting Corporation		100
	* Carrier Engenharia, S. A.		100
	* Two (2) companies (names and percent control omitted)		1/
	1/ These subsidiaries are less than 50% owned but are controlled by agreement with the Management.		

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12-31-45	CARTER COMPANY, J. W.		
12-31-45	CARTHAGE MILLS, INCORPORATED		
2-28-45	CASCO PRODUCTS CORPORATION, THE		
10-31-45	CASE COMPANY, J. I.		
	(Case Company, The		100)
	(Case Storage and Realty Company		100)
	(Case Threshing Machine Company, J. I. (Illinois)		100)
	(Case Threshing Machine Company, J. I. (Wisconsin)		100)
	(Case Threshing Machine Company Ltd., J. I. (Canada)		100)
	(Grand Detour Flow Company		100)
	(Grand Detour Flow and Wheel Company		100)
	(Howell Realty Company		100)
12-31-45	CASTLE & CO., A. M.		
	Gibbs Steel Company 1/		100
	1/ Registrant assumed all the assets and liabilities of this company on January 2, 1946. Company is to be dissolved.		
12-31-45	CATALIN CORPORATION OF AMERICA (DELAWARE)		
	Catalin Corporation		100
12-31-45	CATERPILLAR TRACTOR CO.		
	Caterpillar Military Engine Company 1/		100
	1/ The registrant reports that this company is in process of dissolution.		
12-31-45	CEDAR TALISMAN CONSOLIDATED MINES COMPANY		
12-31-45	CELANESE CORPORATION OF AMERICA		
	* American Aniline Products, Inc.		1/
	American Cellulose & Chemical Manufacturing Company, Ltd., The		100
	(Art Ivory Incorporated		100)
	(Atlantic-Roseville Corporation		100)
	Bridgewater Textile Corporation		100
	* British Celanese Limited		1/
	* Canadian Celanese Limited		1/
	Celanese Chemical Corporation		100
	Celanese Company, Inc.		100
	Celanese Export Corporation		100
	Celanese Lanese Corporation		100
	* Celanese Mexicana, S. A.		51
	* Mexican American Mercantile Co., S. A.		100
	Celanese Pan American Company, Inc.		100
	Celanese Plastics Corporation		100
	Celluloid Corporation, The		100
	Fort Branch Realty Corporation		100
	Pabia Corporation		100
	(New London Fabrics Corporation		100)
	Williamsport Textile Corporation		100
	Staunton Textile Corporation		100
	1/ Percentage of control omitted. The registrant disclaims any admission of the actual existence of effective control.		
10-31-45	CELOTEX CORPORATION, THE		
	* (American Gypsum Company, The		100)
	* Celotex Limited		80
	Expanded Products Corporation		100
	* SOUTH COAST CORPORATION, THE		48
12-31-45	CENTLIVRE BREWING CORPORATION		

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7-31-45	CENTRAL AGUIRRE ASSOCIATES		
	Aguirre Corporation of New York		100
	Central Aguirre Sugar Company		99.99
	* LUCE AND COMPANY, S. EN C.	(a)	1/
	Ponce and Guayama Railroad Company	(b)	27.84
	Central Machete Company, The		72.50
	* LUCE AND COMPANY, S. EN C.	(a)	1/
	Ponce and Guayama Railroad Company	(b)	72.16
	1/ Shareholders of Central Aguirre Associates and stockholders of Central Aguirre Sugar Company, have a beneficial interest in Luce and Company, S. en C. The annual report and financial reports of Luce and Company, S. en C. are filed separately.		
12-31-45	CENTRAL ARIZONA LIGHT AND POWER COMPANY		
12-31-45	CENTRAL ELECTRIC & GAS COMPANY 1/		
	Central Telephone Company		100
	La Crosse Telephone Corporation		88.22
	Middle States Telephone Company of Illinois		90.43
	Virginia Telephone & Telegraph Company		100
	1/ Formerly CENTRAL ELECTRIC & TELEPHONE COMPANY; name changed August 1944.		
12-31-45	CENTRAL EUREKA MINING COMPANY		
12-31-45	CENTRAL FOUNDRY COMPANY, THE		
	Essex Foundry		100
	Gwynedd Realty Company, Inc.		100
	(Mt. Union Realty Company, Inc.		100)
12-31-45	CENTRAL HUDSON GAS & ELECTRIC CORPORATION		
	* Cornwall Telephone Company		100
	* United Hudson Realty Corporation		100
12-31-45	CENTRAL ILLINOIS ELECTRIC AND GAS CO.		
12-31-45	CENTRAL ILLINOIS LIGHT COMPANY		
12-31-45	CENTRAL ILLINOIS PUBLIC SERVICE COMPANY		
12-31-45	CENTRAL INVESTMENT CORPORATION		
12-31-45	CENTRAL MAINE POWER COMPANY		
	* Cumberland Securities Corporation		100
	* Nepsbo Appliance Finance Corporation		50
	* Nepsbo Services, Inc.		60
	New England Pole and Treating Company		100
	Skowhegan Water Power Company		95
12-31-45	CENTRAL NEW YORK POWER CORPORATION		
	* Beebee Island Corporation		22.19 1/
	* Canton Electric Light and Power Company		34.7 1/
	* Hammond Light and Power Company, Inc.		54
	1/ Represents percentage of ownership in this company by the registrant who disclaims any admission of the actual existence of effective control.		
12-31-45	CENTRAL OHIO LIGHT & POWER COMPANY		
11-30-45	CENTRAL OHIO STEEL PRODUCTS COMPANY		
12-31-45	CENTRAL POWER AND LIGHT COMPANY		
12-31-45	CENTRAL AND SOUTH WEST UTILITIES COMPANY		
	AMERICAN PUBLIC SERVICE COMPANY		
	PUBLIC SERVICE COMPANY OF OKLAHOMA	(a)	99.79 1/
	*(Roby & Northern Railroad Company		13.33
	* West Vernon Sewer Company		100)
	WEST TEXAS UTILITIES COMPANY		100
			100

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12-31-45	CENTRAL AND SOUTH WEST UTILITIES COMPANY (Continued)		
	CENTRAL POWER AND LIGHT COMPANY		100
	* Compania Electrica de Matamoros, S. A.		100
	*(McAlester Canning Company		100)
	PUBLIC SERVICE COMPANY OF OKLAHOMA	(a)	86.67
	* Lawton Corporation, The		100
	SOUTHWESTERN GAS AND ELECTRIC COMPANY		85.28
	*(Southwest Arkansas Utilities Corporation		100)
	1/ Represents percentage of ownership of common stock of this company by the registrant who states that at December 31, 1945 its actual percentage of voting power was 54.62 percent, as due to dividend arrearages, the preferred stock of this company had voting power.		
9-30-45	CENTRAL SOYA COMPANY, INC.		
	Canonsburg Milling Company, Inc.		100
	Consumers Feed and Supply Company, Inc.		100
	(Gramling Feed Mills, Inc.		100)
	Hendy Electric Mills, Inc.		100
	Laws Feed Mills, Inc.		100
	Marion Grain and Supply Company, The		100
	Master Feed Mill and Elevator, Inc.		100
	Master Feed Mill Inc., of Wayland		100
	Master Feed Mills, Inc.		100
	Master Feed & Seed Company, Inc., of Wisconsin		100
	Master Feed and Seed Company, Inc.		100
	Minerva Milling Company, Inc.		100
	(North Liberty Elevator, Inc.		100)
	Orme Elevator, Inc.		100
	Pritts Feed Mills, Inc.		100
	Tyner Elevator, Inc.		58
	Waterman Milling Company, Inc.		100
	One (1) Company (name omitted)		100
	(One (1) Company (name omitted)		100)
12-31-45	CENTRAL STATES ELECTRIC COMPANY		
12-31-45	CENTRAL STATES POWER & LIGHT CORPORATION		
	(Missouri Electric Power Company 1/		100)
	1/ Company being dissolved.		
12-31-45	CENTRAL STEEL AND WIRE COMPANY		
	* Central Steel Company		100
	* Ceswic Corporation		100
12-31-45	CENTRAL VERMONT PUBLIC SERVICE CORPORATION		
	(Southern Vermont Light and Power Company		100)
9-30-45	CENTRAL VIOLETA SUGAR COMPANY, S. A.		
	Compania Agricola Sabanita		100
	(Eastern Cuba Sugar Corporation		100) 1/
	Sabanita Trading Corporation		100
	1/ Including directors' qualifying shares.		
12-31-45	CENTURY ELECTRIC COMPANY		
	*(Roth Brothers and Company		100)
12-31-45	CENTURY RIBBON MILLS, INC.		
	Century Factors, Inc.		100
12-31-45	CERRO DE PASCO COPPER CORPORATION		
	Cerro de Pasco Railway Company		100
	Empresa Desaguadora de Morococha		100
	Sociedad Ganadera de Junin		100
	Sociedad Minera Backus y Johnston del Peru		100
	* Sociedad Minera Pesares		55.6 1/
	1/ In addition, parent company owns 200 shares of nonvoting stock, resulting in 66.67 percent ownership.		

REGISTRANTS AND SUBSIDIARIES

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: INACTIVE COMPANIES SHOWN IN PARENTHESES
: COMPANIES NOT INCLUDED IN REGISTRANTS' CONSOLIDATED STATEMENTS INDICATED BY ASTERISKS
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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	CERTAIN-TEED PRODUCTS CORPORATION		
	(Beaver Board Company, Ltd., The		100)
	Beaver Company, Ltd., The		100
	Beaver Wood Fibre Company, Ltd., The		100
	Southern Building Products Corporation		100
	Southwest Building Products Company		100
9-30-45	CESSNA AIRCRAFT COMPANY, THE		
10-31-45	CHAIN BELT COMPANY		
	(Baldwin-Duckworth Chain Company, Inc.		100)
	(Stearns Conveyor Company, The		100)
12-31-45	CHAMBERLIN COMPANY OF AMERICA		
	* Chamberlin Weatherstrips, Limited		50 1/
	1/ Represents percentage of ownership by the registrant who disclaims any admission of the actual existence of effective control.		
4-29-45	CHAMPION PAPER AND FIBRE COMPANY, THE		
	* Buffalo Snowbird Company 1/		50
	Chambers Realty Company		100
	Champion Chemical Company, The		100
	Champion Employees' Store, Incorporated		100
	Canton Wholesale Supply Company		100
	Dwight Brothers Paper Company (Illinois)		84.99
	Dwight Brothers Paper Company (Wisconsin)		75.7
	Fairfield Forest Products Company		100
	Hamilton Laboratories, Inc., The		99.95
	Rowland Paper Company, The		100
	San Jacinto Supply Company		100
	1/ The registrant disclaims the actual existence of effective control.		
12-31-45	CHARIS CORPORATION		
	* Charis, Ltd. (Canada)		99.6
12-31-45	CHECKER CAB MANUFACTURING CORPORATION (NEW JERSEY)		
	Cab Service and Parts Corporation		100
	Checker Taxi Corp.		100
	(Checker Cab Manufacturing Corporation (Delaware)		100)
	(Saf-T-Cab Corporation		100)
	(Federated Cab Sales Corp.		60)
	* PARMELEE TRANSPORTATION COMPANY		61.75
	* CHICAGO YELLOW CAB CO., INC.		25.31
	* Continental Air Transport, Inc.		100
	* National Transportation Co., Inc.		100
	* Parmelee Motor Fuel Co.		100
	* Parmelee System, Inc.		100
	* Pittsburgh Transportation Co.		100
	* Yellow Cab Company of Pittsburgh		100
	* Yellow Taxi Company of Minneapolis		100
10-31-45	CHERRY-BURRELL CORPORATION		
	Cherry-Burrell Corporation of Canada, Limited		100
	* Cherry-Burrell, Limited (England)		75
12-30-45	CHESAPEAKE-CAMP CORPORATION		
12-30-45	CHESAPEAKE CORPORATION OF VIRGINIA, THE		
12-31-44	CHICAGO DAILY NEWS, INC., THE		
	Chicago Daily News Printing Company		100
12-31-45	CHICAGO ELECTRIC MANUFACTURING COMPANY		
12-29-45	CHICAGO FLEXIBLE SHAFT COMPANY 1/		
	* Cooper Engineering Company, Pty. Limited		100
	* Flexible Shaft Company Limited 2/		100
	Sunbeam Appliance Service Company		100
	Sunbeam Corporation		100
	1/ Name subsequently changed to SUNBEAM CORPORATION (ILLINOIS) as of March 1, 1946		
	2/ Name subsequently changed to Sunbeam Corporation (Canada) Limited as of March 1, 1946		

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	CHICAGO MAIL ORDER COMPANY		
	Alden, Inc., Henry W.		100
	Aldens Chicago Store, Inc.		100
	(Aldens Famous Store, Inc.		100)
	Gebhart-Gustard Company		100
	(Alden Insurance Agency, Inc.		100)
	Aldens Inc. of Chicago		100
	(Nine (9) companies (names omitted)		100)
12-31-45	CHICAGO PNEUMATIC TOOL COMPANY (NEW JERSEY)		
	* Canadian Pneumatic Tool Company, Ltd.		100
	* Chicago Pneumatic Societe Anonyme, France	(a)	1/
	Chicago Pneumatic Tool Company (Massachusetts)		100
	* Consolidated Pneumatic Tool Co., Ltd., The		100
	* Chicago Pneumatic Societe Anonyme, France	(a)	1/
	* Chicago Pneumatic Tool Company, S. A.		100
	* Consolidated Pneumatic Tool Company, S. A. (Proprietary) Ltd., The		100
	* N. V. Chicago Pneumatiek		100
	* Internationale Preedsluft und Elektricitaets Gesellschaft m.b.H.		100
	* Pressluftwerkzeug und Maschinenbau Aktiengesellschaft		95
	1/ Split ownership in this company is as follows: The registrant, Chicago Pneumatic Tool Company 20 shares; Its parent, The Consolidated Pneumatic Tool Co., Ltd. 80 shares (par Pcs. 10,000 each)		
12-31-45	CHICAGO RIVET & MACHINE CO.		
12-31-45	CHICAGO AND SOUTHERN AIR LINES, INC.		
12-31-45	CHICAGO TOWEL COMPANY		
12-31-45	CHICAGO YELLOW CAB COMPANY, INC.		
	Benzoline Motor Fuel Co.		100
	Utilities Motor Fuel Co., Inc.		100
	Yellow Cab Company		100
6-30-45	CHICKASHA COTTON OIL COMPANY		
	* Cooper Cotton Oil Company		51.80
	Caymon Investment Company		100
	* Pakridge Gin Company		50
	* Secrest Gin Company		50
	* Mt. Carmel Gin Company		55.42
	* Reeves Cotton Gin Company		66.67
12-31-45	CHIEF CONSOLIDATED MINING COMPANY		
	*(EAST CROWN POINT CONSOLIDATED MINING COMPANY		33.8
	Eureka Machinery & Supply Co.		100
	*(EUREKA MINES COMPANY		64.4
	(PLUTUS MINING COMPANY		91.3
12-31-45	CHILDS COMPANY (IN REORGANIZATION)		
	Carolina Boardwalk Corporation		100
	(Carolina Realty Corporation		100)
	Childs Company (Canada) Ltd.		100
	Childs Company of Manitoba, Limited		100
	Childs (Ontario) Realty Limited		100
	Childs (Quebec) Realty Ltd.		100
	Childs Company of Providence		100
	Childs Dining Hall Company		100
	Childs Real Estate Company, Incorporated		100
	Host Incorporated, The		100
	Mohican Holding Corporation		100
	194-6 Broadway Corporation		100
	42 East 14th St. Corporation		100
	530 Fulton St. Corporation		100
	108 West 34th St. Corporation		100
12-31-45	CHILE COPPER COMPANY		
	Chile Exploration Company		100
	Chile Steamship Company Incorporated		100

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12-31-45	CHRYSLER CORPORATION		
	Airtemp Construction Corporation		100
	Airtemp New York Company, Inc., The		100
	Ampler Manufacturing Company		100
	Anniston Warehouse Corporation		100
	Chrysler Airtemp Sales Corporation		100
	Chrysler Corporation of Canada, Limited		100
	Chrysler Corporation of Canada (Sales) Limited		100
	Chrysler Detroit Company		100
	Chrysler Export Corporation		100
	Chrysler Marine Engine Corporation		100
	Chrysler Motors of California		100
	Chrysler Motors Limited		100
	Chrysler Motors Parts Corporation		100
	Chrysler New York Company, Inc.		100
	Chrysler Pittsburgh Company, Inc.		100
	Chrysler Sales Corporation		100
	DeSoto Motor Corporation		100
	Dodge Brothers (Britain) Limited		100
	Dodge Brothers Corporation		100
	Fargo Motor Corporation		100
	Pekin Wood Products Company, The		100
	Plymouth Motor Corporation		100
	Societe Anonyme Chrysler		100
	Stokol Stokyr Company, Inc.		100
	* One (1) company 1/		70.8
	*(One (1) company 1/		100)
	* One (1) company 1/		88.9
	1/ Name omitted.		
12-31-45	CHURNGOLD CORPORATION, THE		
12-31-45	CINCINNATI ADVERTISING PRODUCTS COMPANY, THE		
12-31-45	CINCINNATI GAS & ELECTRIC COMPANY, THE		
	Miami Power Corporation		100
	Union Light, Heat and Power Company, The		97.6
	West Harrison Electric and Water Company, Inc.		100
12-31-45	CINCINNATI STREET RAILWAY COMPANY, THE		
	* Ohio Bus Line Co., The		87.5
	* Indiana Bus Line, Inc.		1/
	* Southwestern Ohio Development Company		100
	* Valley Bus Company of Cincinnati, Inc.		61.4
	1/ The Ohio Bus Line Company owns 707 shares of 1000 shares of No Par Value Common Stock issued. The remaining 293 shares have been reacquired by Indiana Bus Line, Inc.		
6-30-45	CINCINNATI TOBACCO WAREHOUSE COMPANY, THE		
	Cincinnati Merchandise Warehouses, Inc.		100
	Kenton Loose Leaf Tobacco Warehouse		99.3
12-31-45	CINCINNATI UNION STOCK YARD COMPANY, THE		
	* Avenue Hotel Company, The		100
	* Cincinnati Livestock Handling Company		100
12-31-45	CITIES SERVICE COMPANY		
	ARKANSAS NATURAL GAS CORPORATION		74+
	Arkansas Fuel Oil Company		100
	Arkansas Pipeline Corporation		100
	Orange State Oil Company		100
	Arkansas Louisiana Gas Company		100
	* Brightman Manufacturing Company, The		98+
	Chesebrough Building Company		100
	No. 8 State Street Realty Corporation		100
	Cities Service Defense Corporation		100
	Cities Service Oil Company (France)		100
	Cities Service Oil Company (Pennsylvania)		100
	Crew Levick Corporation		100
	* Forward Process Company		77+
	Metered Oil, Inc.		100
	* Patoil Corporation		71+
	Swiftlite Aircraft Corporation		94

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12-31-45	CITIES SERVICE COMPANY (Continued)		
	Cities Service Oil Company of Argentina, S.A.C. e I.		99+
	Cities Service Oil Company, Limited		99+
	Cities Service Power & Light Company		100
	* Doniphan County Light & Power Company, The		100
	Electric Advisers, Inc.		100
	FEDERAL LIGHT & TRACTION COMPANY		60+
	Albuquerque Gas and Electric Company		99+
	Deming Ice and Electric Company		99+
	Electric Land Company, The		100
	Federal Advisers, Inc.		100
	Federal Realty Company		99+
	Las Vegas Light and Power Company, The		99+
	New Mexico Power Company		99+
	Stonewall Electric Company		80
	Tucson Gas, Electric Light and Power Company, The		99+
	Tucson Rapid Transit Company		89+
	* Knoxville Gas Company, The		86+
	OHIO PUBLIC SERVICE COMPANY, THE		100
	MARION-RESERVE POWER COMPANY, THE		50+
	Ohio River Power, Inc.		100
	Spokane Gas & Fuel Company		100
	TOLEDO EDISON COMPANY, THE		98+
	* Toledo & Indiana Realty Company, The		100
	Cities Service Refining Corporation		100
	* Combustible, S. A.		99+
	* Compania da Terrenos Petroliferos "Imperio", S.A.		99+
	Community Traction Company, The		99+
	Maumee Valley Transportation Company, The		99+
	Dominion Natural Gas Company, Limited		99+
	EMPIRE GAS AND FUEL COMPANY		100
	(American Gas Production Company 1/		99+)
	Cities Service Gas Company		100
	Cities Service Oil Company (Delaware)		100
	Empire Pipeline Company		100
	Gas Advisers, Inc.		100
	Gas Service Company, The		100
	Kansas City Gas Company		99+
	* Mexico-Eastern Oil Company		100
	* Mexico-Texas Petrolene and Asphalt Company		99+
	Penn-York Natural Gas Corporation		100
	Petroleum Advisers, Inc.		99+
	Republic Light, Heat and Power Company, Inc.		100
	* Sabino Gordo Petroleum Corporation		100
	Sixty Wall Street		100
	Sixty Wall Tower, Inc.		100
	Tampico Texas Petrpleum Corporation		100
	Wyandotte County Gas Company, The		99+
	1/ Formerly American Pipeline Company.		
12-31-45	CITY ICE & FUEL COMPANY, THE		
	American Brewing Company		77.56
	Regal Beer Co. of Mississippi		100
	American Ice Company		100
	Arizona Ice and Cold Storage Company		78.13
	Home Ice Company		100
	Ball Ice Machine Company		100
	City Ice & Fuel Company of Pennsylvania, The		100
	City Ice & Fuel Company of Virginia, Inc.		100
	Crystal Ice & Cold Storage Company		78.13
	Detroit City Ice and Fuel Company		100
	Empire State Ice Company, Limited		100
	Federal Cold Storage Company (Missouri)		100
	Federal Cold Storage Company (Ohio)		100
	Federal Cold Storage Company (Pennsylvania)		100
	Galveston Ice & Cold Storage Company		100
	Hielera Sud Pacifico, S. R. L. de C. V.		75

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12-31-45	CITY ICE & FUEL COMPANY, THE (Continued)		
	(Hygienic Ice Company		100)
	Ice Cooling Appliance Corporation		100
	Independent Ice Company, The		100
	* Mound City Ice & Cold Storage Company		52.66 1/
	New State Ice Company		100
	Oshkosh Pure Ice Company		100
	Pacific Ice Company		64
	Peoples Ice and Cold Storage Company		100
	* Peters Ice & Coal Company, The C.D.		81.32
	Pilsener Brewing Company, The		100
	Polar Service Company		100
	(Polar Wave Ice and Fuel Company		100)
	Seaboard Terminal and Refrigeration Company		100
	Springfield Ice and Refrigerating Company		100
	Tulsa Storage Company		100
	Wagner Brewing Company		100
	1/ Represents percentage of ownership in this company by the registrant, who disclaims any admission of the actual existence of effective control.		
4-30-45	CITY INVESTING COMPANY		
	Astor Theatre Corporation		100
	Carlyle Corporation, The		100
	City Entertainment Corporation		100
	City Playhouses, Inc.		100
	Common Lands Realty Corporation		100
	Cowan Realty Co. Inc.		100
	Equicorp., Inc.		100
	Gordon Realty Co., Inc.		100
	25 Broad Street Corporation		100
	49 Co. Inc.		100
	7 East 52nd St. Corporation		100
	170 East 78th Street Corporation		100
	1125 Fifth Ave. Corporation		100
	616 Lexington Ave. Corporation		100
	823 Madison Ave. Corporation		100
	974 Madison Ave. Corporation		100
	981 Madison Ave. Corporation		100
	1211 Madison Ave. Corporation		100
	39 Park Ave. Corporation		100
	41 Park Ave. Corporation		100
	76th St. Garage Corporation		100
	230 West 49 Street Corporation		100
	Sirrom Corporation, The		100
	Thirty Broad Street Corporation		100
	Twelve East 53rd Street Corporation		100
	Van Doren Holding Co. Inc.		100
1-31-45	CITY STORES COMPANY		
	City Stores Mercantile Company, Inc. (New York)		100
	* Goerke Company, The (New Jersey)		100
	* Goerke-Kirch Company (New Jersey)		100
	Kaufman-Straus Company (Kentucky)		100
	Homecraft Finance Corporation (Kentucky)		100
	Kenville Realty Company (Kentucky)		100
	Lit Brothers (Pennsylvania)		68.61
	Buttonwood Warehouse Co. (Pennsylvania)		100
	Gold Trading Stamp Company, The (Delaware)		100
	Lit Brothers Broadcasting System, Inc. (Pennsylvania)		100
	* Saranac Realty Corporation (Pennsylvania) 1/		100
	WFIL Broadcasting Company (Pennsylvania)		100
	Loveman, Joseph & Loeb (New York)		93.17
	Home Finance Corporation (Alabama)		100
	Maison Blanche Company (Louisiana)		100
	Lowenstein & Bros., Inc., B. (Delaware)		100
	Lowenstein's Home Service, Inc. (Tennessee)		100
	Maison Blanche Realty Company (Louisiana)		99.44
	White Corporation, R. H., (Massachusetts)		90
	White Realty Company, R. H. (Massachusetts)		100
	1/ Liquidated but not dissolved.		

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12-31-45	CLARK COMPANY, THE D. L.		
12-31-45	CLARK CONTROLLER COMPANY, THE		
	(Sundh Electric Company		100)
12-31-45	CLARK EQUIPMENT COMPANY		
	* Buchanan Land Company		100
	Clark-Celfor Tool Corporation		100
12-31-45	CLAYTON SILVER MINES		
12-31-45	CLEAR CREEK CORPORATION		
12-31-45	CLEARING MACHINE CORPORATION		
	* Midland Machine Corporation 1/		100
	* United Plastics, Inc.		100
	1/ This company was subsequently dissolved on February 8, 1946.		
12-31-45	CLEVELAND-CLIFFS IRON COMPANY, THE		
	* Arctic Iron Company		50 1/
	* Athens Iron Mining Company, The		55.04
	*(Bunker Hill Mining Company		68.07)
	* Canadian-Cliffs, Ltd.		100
	* Canisteo Mining Company		66.67
	* Itascan Ore Company		100
	Cleveland-Cliffs Coal Company		100
	Cleveland-Cliffs Dock Company, The		100
	Cleveland-Cliffs Steamship Company, The		100
	Cliffs Power & Light Company, The		100
	* Escanaba Coal & Dock Company, The		56.8
	* Lake Superior and Ishpeming Railroad Company		75.25
	(Marquette Iron Mining Company		100)
	* Michigan Mineral Land Company		50 1/
	Munising Wood Products Company		100
	* Negaunee Mine Company, The		50 1/
	(Piqua Munising Wood Products Company, The		74.49)
	Port Huron Coal & Dock Company, The		100
	Superior Realty Company		100
	1/ Represents percentage of ownership in this company by the registrant who disclaims any admission of the actual existence of effective control.		
12-31-45	CLEVELAND ELECTRIC ILLUMINATING COMPANY, THE		
	Ceico Company, The		100
12-31-45	CLEVELAND GRAPHITE BRONZE COMPANY, THE		
12-31-45	CLIFF MINING COMPANY		
12-31-45	CLIMAX MOLYBDENUM COMPANY		
	Climax Molybdenum Company of Michigan		100
	Climax Molybdenum Company of Europe, Limited		100
	Climax Molybdenum Company of Pennsylvania		100
6-30-45	CLOROX CHEMICAL CO.		
6-30-45	CLUB ALUMINUM UTENSIL COMPANY, THE		
	* Club Aluminum Products Co.		49
12-31-45	CLUETT, PEABODY & CO., INC.		
	*(Arrow Collar, Shirt, Underwear, Handkerchief, Cravat Company, Inc.		100)
	Cluett, Peabody & Co. of Canada, Limited		100
	Franc-Strohmenger & Cowan, Inc.		100
	* Masonvill Spring Water Company		100
12-31-45	CLYDE PORCELAIN STEEL CORPORATION		
12-31-45	COAST COUNTIES GAS AND ELECTRIC COMPANY		

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12-31-45	COCA-COLA BOTTLING COMPANY OF NEW YORK, INC., THE		
	Buffalo Coca-Cola Bottling Corporation, The		100
	Coca-Cola Bottling Company of Bridgeport, Inc., The		100
	Coca-Cola Bottling Company of Trenton, Inc., The		100
12-31-45	COCA-COLA BOTTLING COMPANY OF ST. LOUIS		
12-31-45	COCA-COLA BOTTLING CORPORATION		
	Cleveland Coca-Cola Bottling Company, The		100
	Coca-Cola Bottling Works Company, The		100
	Springfield Coca-Cola Bottling Company, The		100
	Winslow-Spacarb, Incorporated		100
12-31-45	COCA-COLA COMPANY, THE		
	Atlanta Baseball Corporation		100
	Brecon Loading Company, The		100
	Coca-Cola Bottling Company, Atlantic City		100
	Coca-Cola Bottling Company of Baltimore		100
	Coca-Cola Bottling Company of Boston		100
	Coca-Cola Bottling Company of California, The		100
	Coca-Cola Bottling Company of Connecticut		100
	Coca-Cola Bottling Company (Delaware), The		100
	Coca-Cola Bottling Company of Ohio		100
	Coca-Cola Bottling Company of Oregon		100
	Coca-Cola Bottling Company of Pennsylvania		100
	Coca-Cola Bottling Company of Rhode Island		100
	Coca-Cola Bottling Company of Utah		100
	Coca-Cola Bottling Company (Washington), The		100
	Coca-Cola Bottling Company 1903, The		100
	* Coca-Cola Company, Limited, The		100
	* Aktieselskabet Coca-Cola		100
	* Coca-Cola Company of South Africa (Proprietary) Limited, The		100
	* Seven (7) foreign companies (names omitted)		1/
	Coca-Cola Export Corporation, The		100
	Coca-Cola Export Sales Company, The		100
	Coca-Cola Refrescos, S. A.		100
	Coca-Cola S. A., Fabrica Argentina de Bebidas Carbonatadas		100
	Compania Coca-Cola de Mexico, S. A.		100
	Coca-Cola Ltd. 2/		100
	Devon Company Limited		100
	Refreshment Service Limited		100
	(Soft Drinks Home Delivery Limited		100)
	Grandale Company Limited		100
	Coca-Cola Sales Company, The		100
	Compania Embotelladora Coca-Cola, S. A.		100
	Extractos, S. A.		3/
	Hickory Publishing Company, The		100
	La Salle Securities, Inc.		100
	Coca-Cola Bottling Co. of Chicago, Inc.		58.93
	Chicago Concessions, Inc.		100 4/
	Great Lakes Coca-Cola Bottling Company		88.87
	Coca-Cola Bottling Company of Bay City		88.62 5/
	Coca-Cola Bottling Company of Flint		88.62 5/
	Coca-Cola Bottling Company of Grand Rapids		88.62 5/
	Coca-Cola Bottling Company of Jackson		3/
	Coca-Cola Bottling Company of Toledo		88.62 5/
	Coca-Cola Bottling Company of Traverse City		88.62 5/
	Defiance Coca-Cola Bottling Company		55 4/
	Great Lakes Distributing Company of Adrian		88.62 5/
	Great Lakes Distributing Company of Coldwater		88.62 5/
	Great Lakes Distributing Company of Holland		88.62 5/
	Great Lakes Distributing Company of Kalamazoo		88.62 5/
	Great Lakes Distributing Company of Lansing		88.62 5/
	Great Lakes Distributing Company of Owosso		88.62 5/
	Great Lakes Distributing Company of Petoskey		88.62 5/
	Great Lakes Distributing Company of Reed City		88.62 5/
	Great Lakes Distributing Company of Saginaw		88.62 5/
	La Fitte Realty Company, Inc.		88.62 5/
	Sandusky Distributing Company		88.62 5/
	Wisconsin Coca-Cola Bottling Co.		90.92
	Coca-Cola Bottling Company of La Crosse, Inc.		45 6/
	Milwaukee Coca-Cola Bottling Co.		100 6/

REGISTRANTS AND SUBSIDIARIES

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
: COMPANIES NOT INCLUDED IN REGISTRANTS' CONSOLIDATED STATEMENTS INDICATED BY ASTERISKS
: LINES OF CONTROL SHOWN BY INDENTATION

DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	COCA-COLA COMPANY, THE (Continued)		
	New England Coca-Cola Bottling Company		100
	Pacific Coast Coca-Cola Bottling Company		100
	(Smithfield Products Company		100)
	Western Coca-Cola Bottling Company		100
	1/ Investments in and advances to these subsidiaries were charged off in prior years.		
	2/ Name was formerly The Coca-Cola Company of Canada, Limited.		
	3/ Sold during the current year.		
	4/ Percentage intercompany owned.		
	5/ Percentage owned by La Salle Securities, Inc.; .28 percent intercompany owned.		
	6/ Percentage owned by La Salle Securities, Inc.; 55 percent intercompany owned.		
1-31-45	COHEN COMPANY, THE DAN		
12-31-45	COLEMAN COMPANY, INC., THE (KANSAS) 1/		
	Coleman Company, Inc., The (Illinois)		100
	Coleman Company, Inc., The (California)		100
	Coleman Company, Inc., Ltd., The (Hawaii)		100
	Coleman Company, Inc. of Pa., The		100
	Coleman Lamp and Stove Company, Inc., The		100
	Coleman Lamp and Stove Company, Ltd., The		100
	* Coleman Quick Lite Company, Ltd., The		100
	Coleman Lamp and Stove, Inc., The		100
	1/ Formerly The Coleman Lamp and Stove Company.		
12-31-45	COLGATE-PALMOLIVE-PEET COMPANY		
	* Colgate-Palmolive Co. (Delaware)		100
	* Colgate-Palmolive Handelmaatschappij N.V. (Holland)		100
	*(Colgate-Palmolive (India) Limited		100)
	* Colgate-Palmolive Limited (New Zealand)		100
	* Colgate-Palmolive-Peet A.B. (Sweden)		100
	* Colgate-Palmolive-Peet A/S (Denmark)		100
	* Colgate-Palmolive-Peet Company, Limited (Canada)		100
	* Colgate-Palmolive-Peet Company, Limited (New Jersey)		100
	* Colgate-Palmolive-Peet Limitada S.A. Industrial (Argentina)		100
	* Colgate-Palmolive-Peet Limited (England)		100
	*(Pomona Soap Company Limited (England)		100)
	* Colgate-Palmolive-Peet, Limited (South Africa)		100
	* Colgate-Palmolive-Peet, S.A. (Belgium)		100
	* Colgate-Palmolive-Peet, S.A. (Mexico)		100
	* Colgate-Palmolive Pty. Limited (Australia)		100
	* Colgate-Palmolive Sp. z o. o. (Poland)		100
	* Compania Anonima Colgate-Palmolive (Venezuela)		100
	* Crusellas y Compania S.A. (Cuba)		55.88
	* N.V. Colgate-Palmolive Handel Maatschappij voor Nederlandsch-Indie		100
	*(N.V. Maatschappij voor den Handel in Toiletartikelen "Palmolive Company" (Holland)		100)
	Norwood, Inc. (Delaware)		100
	* Palmolive-Binder & Ketels G.m.b.H. (Germany)		89.19
	* S.A. Palmolive (Italy)		100
	* Four (4) companies 1/		100
	1/ Names omitted.		
3-3-45	COLLINS & AIKMAN CORPORATION		
	Collins & Aikman of Canada, Limited		100
	Leewood Fabrics, Inc.		100
7-31-45	COLLINS RADIO COMPANY		
12-31-45	COLONIAL AIRLINES, INC.		
12-29-45	COLONIAL STORES INCORPORATED		
12-31-45	COLORADO CONSOLIDATED MINES COMPANY		
	* SIOUX MINES COMPANY		57.8

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6-30-45	COLORADO FUEL AND IRON CORPORATION, THE 1/		
	California Wire Cloth Corporation, The		100
	(Colorado Fuel and Iron Products Company, The		100)
	Colorado Fuel and Iron Warehouse Company, The		100
	(Colorado Realty Holding Company, The		100)
	Colorado & Wyoming Railway Company, The		100
	Colorado and Wyoming Telegraph Company, The		100
	(Crystal River Railroad Company, The		100)
	* Union Ditch and Water Company		52.4
	1/ Percentages of all subsidiaries shown, include directors' qualifying shares.		
5-31-45	COLORADO MILLING & ELEVATOR COMPANY, THE		
	Rocky Mountain Grain and Commission Company, The		100
	Sunset Milling and Grain Company, The		100
	Updike Grain Corporation		100
	Weiser Grain & Feed Company		100
12-31-45	COLUMBIA BREWING COMPANY		
12-29-45	COLUMBIA BROADCASTING SYSTEM, INC.		
	Averal Corporation		100
	Columbia Recording Corporation		100
	(American Record Corporation		100)
	Columbia Music Publishing Company, The		100
	(Columbia Music Publishing Corporation		100)
	(Columbia Phonograph Company, Inc.		100)
	(Master Records, Inc.		100)
	Okeh Music Publishing Company, The		100
	(Okeh Music Publishing Corporation		100)
	(Walwite Corporation		100)
	(Columbia School of the Air Corporation		100)
	(Markia Corporation		100)
	49 East Fifty Second Street Corporation		100
	49 East Fifty Second Street Corporation		100
	(Radio Sales, Inc.		100)
	Toscona Corporation		100
	Vine Street Realty Corporation		100
	*(Voice of St. Louis, Inc.		100) 1/
	1/ The stock of Voice of St. Louis, Inc. is owned beneficially by the registrant, but not of record.		
12-31-45	COLUMBIA GAS & ELECTRIC CORPORATION		
	* American Fuel and Power Company		76 1/
	Atlantic Seaboard Corporation		100
	Amere Gas Utilities Company		100
	Virginia Gas Distribution Corporation		100
	Virginia Gas Transmission Corporation		100
	Big Marsh Oil Company		72.48
	Binghamton Gas Works		100
	Bracken County Gas Company		100
	Bridge Gas Company		100
	Central Kentucky Natural Gas Company		99.99
	CINCINNATI GAS & ELECTRIC COMPANY, THE		100
	Miami Power Corporation		100
	Union Light, Heat and Power Company, The		97.58
	West Harrison Electric and Water Company, Inc.		100
	Cincinnati Gas Transportation Company		99.72
	Columbia Engineering Corporation		100
	Cumberland and Allegheny Gas Company		100
	DAYTON POWER AND LIGHT COMPANY, THE		100
	Miami Development Company, The		100
	Eastern Pipe Line Company		100
	Gettysburg Gas Corporation		100
	Home Gas Company		100
	Huntington Development and Gas Company		99.94

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12-31-45	COLUMBIA GAS & ELECTRIC CORPORATION (Continued)		
	Keystone Gas Company, Inc., The		100
	Manufacturers Light and Heat Company, The		99.99
	Natural Gas Company of West Virginia		100
	Ohio Fuel Gas Company, The		100
	Ohio Fuel Supply Company, The		100
	Point Pleasant Natural Gas Company		100
	Preston Oil Company, The		100
	Union Gasoline & Oil Corporation		100
	United Fuel Gas Company		100
	Virginian Gasoline & Oil Company		100
	Warfield Natural Gas Company		100
	1/ Represents approximate ownership of common stock of this company which has been dissolved. Inasmuch as its corporate existence has been terminated and its assets are in the possession of a trustee, the registrant no longer holds any voting security of this company or of any of its former subsidiary companies.		
6-30-45	COLUMBIA PICTURES CORPORATION (NEW YORK)		
	Columbia Music Publishing Co., Ltd.		100
	Columbia Pictures International Corporation		100
	Columbia Film, A. B. (Swedish)		100
	* Columbia Film, A. S. (Danish)		100
	* Columbia Films of China, Ltd.		100
	Columbia Films of India, Ltd.		100
	* Columbia Films, Ltd.		100
	* Columbia Films of Malaya, Ltd.		100
	* Columbia Films of Netherland Indies, Ltd.		100
	* Columbia Films, S. A., Belge		100
	* Columbia Films, S. A. (French)		100
	* Columbia Films, S. A. (Spanish)		100
	Columbia Pictures of Argentina, Inc.		100
	Columbia Pictures of Brasil, Inc.		100
	Columbia Pictures of Chile, Inc.		100
	Columbia Pictures of Columbia, Inc.		100
	Columbia Pictures Corporation, Ltd.		100
	Columbia Pictures de Cuba, S. A.		100
	Columbia Pictures (Export), Ltd.		100
	Columbia Pictures Near East, Ltd.		100
	Columbia Pictures of Panama, Inc.		100
	Columbia Pictures of Peru, Inc.		100
	* Columbia Pictures of Philippines, Inc.		100
	Columbia Pictures Proprietary, Ltd.		100
	Columbia Pictures of Puerto Rico, Inc.		100
	Columbia Pictures, S. A. (Mexican)		100
	Columbia Pictures of Uruguay, Inc.		100
	Columbia Pictures of Venezuela, Inc.		100
	Columbia Pictures of West Indies, Ltd.		100
	Columbia Pictures of Louisiana, Inc.		100
	Columbia Productions, Ltd. (British)		100
	(Darmour, Inc. 1/		100)
	(Over Here, Incorporated 2/		100)
	Screen Gems, Inc.		100
	1/ Dissolved June 30, 1945.		
	2/ Being dissolved.		
11-30-45	COLUMBIA TITLE INSURANCE COMPANY OF THE DISTRICT OF COLUMBIA		
12-31-45	COLUMBIAN CARBON COMPANY		
	Amalgamated Company, Incorporated, The		98.57
	Coltexo Corporation		51
	Columbian Fuel Corporation		100
	Columbian Gasoline Corporation		100
	Dominion Printing Ink & Color Company, Limited		100
	Hoops Printing Ink Company Limited		100
	LaDel Oil Properties, Incorporated		99.49
	Levey Company (Canada) Ltd., Fred'k H.		100

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12-31-45	COLUMBIAN CARBON COMPANY (Continued)		
	Levey Company, Inc., Fredrick H.		100
	Martin Company, The L.		100
	Peerless Carbon Black Company, The		100
	Pineville Gas Company, Inc.		100
	Roosen Company Inc., H. D.		100
	Roosen Company of Mexico, Inc., H. D.		100
	Roosen Company S.A., H. D. 1/		100
	Southern Carbon Company		100
	Southern Gas Line, Inc.		100
	1/ Also known as Compania H.D. Roosen, S.A.		
12-31-45	COLUMBUS REXALL CONSOLIDATED MINES COMPANY		
12-31-45	COLUMBUS AND SOUTHERN OHIO ELECTRIC COMPANY		
	*(Centerburg Electric Company, The		100)
	* Central Market Street Railway Company, The		1/
	* Columbus Consolidated Street Railway Company, The		1/
	* Columbus Edison Company, The		1/
	* Columbus Edison Electric Light Company, The		1/
	* Columbus Electric Company, The		1/
	* Columbus Light, Heat & Power Company, The		1/
	* Columbus Public Service Company, The		1/
	* Columbus Railway Company, The		1/
	* Columbus Street Railway Company, The		1/
	* Crosstown Street Railway Company, The		1/
	* Glenwood & Greenlawn Railway Company, The		1/
	* State and Oak Street Railway Company, The		1/
	1/ The registrant reported that it had acquired the properties, assets and franchises of each of these companies, no stock of which was outstanding. The companies owned no tangible property.		
12-31-45	COMBINED METALS INCORPORATED		
12-31-45	COMET COALITION MINES COMPANY		
12-31-45	COMMERCIAL BOOKBINDING COMPANY, THE		
	* World Publishing Co.		100
	*(World Syndicate Publishing Co.		100)
12-31-45	COMMERCIAL CREDIT COMPANY (DELAWARE)		
	Agar Packing and Provision Corporation		100
	Airplane Products, Inc.		100
	* American Credit Indemnity Co. of New York		99.9
	* American Health Insurance Corporation		100
	Brokerage Service Corporation		100
	* Calvert Fire Insurance Company		100
	* Cavalier Insurance Corporation		100
	Commercial Credit Company, Inc. (Delaware)		100
	Commercial Credit Company, Inc. (Maryland)		100
	Commercial Credit Corporation (Arizona)		100
	Commercial Credit Corporation (Arkansas)		100
	Commercial Credit Plan, Incorporated (Arkansas)		95
	Commercial Credit Corporation (California)		100
	Commercial Credit Corporation (Colorado)		100
	Commercial Credit Corporation (Florida)		100
	Commercial Credit Corporation (Georgia)		100
	Commercial Credit Corporation (Idaho)		100
	Commercial Credit Corporation (Indiana)		100
	Commercial Credit Corporation (Iowa)		100
	Commercial Credit Corporation (Louisiana)		100
	Commercial Credit Corporation (Maine)		100
	Commercial Credit Corporation (Maryland)		100
	Commercial Credit Corporation (Massachusetts)		100
	Commercial Credit Corporation (Minnesota)		100
	Commercial Credit Corporation (Mississippi)		100

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12-31-45	COMMERCIAL CREDIT COMPANY (DELAWARE) (Continued)		
	Commercial Credit Corporation (Missouri)		100
	Commercial Credit Corporation (Montana)		100
	Commercial Credit Corporation (Nebraska)		100
	Commercial Credit Corporation (Nevada)		100
	Commercial Credit Corporation (New Hampshire)		100
	Commercial Credit Corporation (New Jersey)		100
	Commercial Credit Corporation (New Mexico)		100
	Commercial Credit Corporation (New York)		100
	Commercial Credit Corporation (North Carolina)		100
	Commercial Credit Corporation (North Dakota)		100
	Commercial Credit Corporation (Oklahoma)		100
	Commercial Credit Corporation (Oregon)		100
	Commercial Credit Corporation (Pennsylvania)		100
	Commercial Credit Corporation (Rhode Island)		100
	Commercial Credit Corporation (South Carolina)		100
	Commercial Credit Corporation (South Dakota)		100
	Commercial Credit Corporation (Tennessee)		100
	Commercial Credit Corporation (Texas)		100
	Commercial Credit Corporation (Utah)		100
	Commercial Credit Corporation (Vermont)		100
	Commercial Credit Corporation (Washington)		100
	Commercial Credit Corporation (West Virginia)		100
	Commercial Credit Corporation (Wisconsin)		100
	Commercial Credit Corporation (Wyoming)		100
	Commercial Credit Corporation, Inc. (Kansas)		100
	Commercial Credit Corporation, Inc. (Kentucky)		100
	Commercial Credit Corporation, The (Connecticut)		100
	Commercial Credit Limited (Delaware)		100
	Commercial Credit Plan Consumer Discount Co. (Pennsylvania)		100
	Commercial Credit Plan, Incorporated (Florida)		100
	Commercial Credit Plan, Incorporated (Indiana)		100
	Commercial Credit Plan, Incorporated (Iowa)		100
	Commercial Credit Plan, Incorporated (Maryland)		100
	Commercial Credit Plan, Incorporated (Massachusetts)		100
	Commercial Credit Plan, Incorporated (Minnesota)		98
	Commercial Credit Plan, Inc. (Missouri)		100
	Commercial Credit Plan, Incorporated (Ohio)		100
	Commercial Credit Plan, Incorporated (Oklahoma)		100
	Commercial Credit Plan, Inc. (Oregon)		99.9
	Commercial Credit Plan, Incorporated (Rhode Island)		99
	Commercial Credit Plan, Incorporated (Utah)		100
	Commercial Credit Plan, Incorporated (Vermont)		100
	Commercial Credit Plan, Incorporated (West Virginia)		99.5
	Commercial Credit Plan, Incorporated (Wisconsin)		100
	Commercial Credit Plan, Inc. of Huntington (West Virginia)		99.5
	Commercial Credit Plan Industrial Bank (Colorado)		100
	Commercial Credit Plan Industrial Bank, Incorporated of Dallas (Texas)		95
	Commercial Credit Plan Industrial Loan Co. (Virginia)		99.4
	Commercial Credit Plan of Lexington, Inc. (Kentucky)		99
	Commercial Credit Plan of Louisville, Inc. (Kentucky)		99
	Commercial Credit Plan of Paducah, Inc. (Kentucky)		99
	Continental Guaranty Corp. of Canada Ltd.		100
	Commercial Credit Corp. of Canada Ltd.		100
	Cromane, Incorporated		100
	Ginsberg Corporation, Edmund Wright		100
	Lamport Factors Corporation		100
	Goslin-Birmingham Manufacturing Co., Inc.		100
	Grather Manufacturing Company, The		100
	Kaydon Engineering Corporation, The		100
	Kilgore Manufacturing Company		100
	* MacDonald Metal Products Company, Ltd.		66.6
	Krudger & Co., Inc., H. R.		100
	* Manufacturers' Casualty Insurance Company		97.4
	* Manufacturers' Fire Insurance Company		99.9
	*(Manufacturers' Mortgage Co., The		90.6)
	Miller Printing Machinery Company		94.5
	Monarch Agency, Inc., The		100

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12-31-45	COMMERCIAL CREDIT COMPANY (DELAWARE) (Continued)		
	National Bond & Investment Corporation		100
	*(Oil Reduction Corporation		100)
	* Pennsylvania Casualty Company		100
	Shippers Storage Co., Inc.		100
	Textile Banking Company, Inc.		99.2
12-31-45	COMMERCIAL SOLVENTS CORPORATION		
	Commercial Distillers Corporation		100
	Commercial Solvents Corporation of Delaware		100
	*(Plastix Corporation		100)
	* Thermatomic Carbon Company		65.3
12-31-45	COMMONWEALTH EDISON COMPANY		
	* Chicago, Aurora and Elgin Corporation 1/	(a)	2/
	Chicago District Electric Generating Corporation		100
	* Chicago & Illinois Midland Railway Company		100
	* Chicago Rapid Transit Company		3/
	Edison Marquette Company		100
	Illinois Maintenance Company		100
	Illinois Northern Utilities Company		100
	Public Service Company of Northern Illinois		99.74
	* Chicago, Aurora and Elgin Corporation 1/	(a)	2/
	Sterling Hydraulic Company		100
	Western United Gas and Electric Company		100
12-31-45	COMMONWEALTH LEAD MINING COMPANY		
12-31-45	COMMONWEALTH LOAN COMPANY		
12-31-45	COMMONWEALTH & SOUTHERN CORPORATION, THE (DELAWARE)		
	ALABAMA POWER COMPANY		91.38
	Alabama Property Company		100
	Auburn Water Company		100
	* Commonwealth & Southern Corporation, The (New York)	(a)	13.47
	* Atlanta Northern Railway Company		100
	* Commonwealth & Southern Corporation, The (New York)	(a)	.2
	CENTRAL ILLINOIS LIGHT COMPANY		85.33
	* Commonwealth & Southern Corporation, The (New York)	(a)	5.96
	Cherokee Land Company		100
	CONSUMERS POWER COMPANY		76.78
	* Commonwealth & Southern Corporation, The (New York)	(a)	27.42
	GEORGIA POWER COMPANY		100
	* Commonwealth & Southern Corporation, The (New York)	(a)	23.2
	GULF POWER COMPANY		100
	* Commonwealth & Southern Corporation, The (New York)	(a)	2.09
	MISSISSIPPI POWER COMPANY		100
	* Commonwealth & Southern Corporation, The (New York)	(a)	2.84
	OHIO EDISON COMPANY		100
	* Commonwealth & Southern Corporation, The (New York)	(a)	13.75
	PENNSYLVANIA POWER COMPANY		100
	* Commonwealth & Southern Corporation, The (New York)	(a)	3.47
	Savannah River Electric Company		100
	SOUTH CAROLINA POWER COMPANY		99.998
	* Commonwealth & Southern Corporation, The (New York)	(a)	3.93
	SOUTHERN INDIANA GAS AND ELECTRIC COMPANY		82.32
	* Commonwealth & Southern Corporation, The (New York)	(a)	3.67
12-31-45	COMMONWEALTH TELEPHONE COMPANY		

1/ The registrant reported that this company was adjudicated a bankrupt June 1, 1945 and its bankrupt estate was subsequently terminated March 8, 1946.
2/ The registrant reported that at December 31, 1945 it owned, together with the Public Service Company of Northern Illinois, a total of 67.54 percent of the voting power of this company. The registrant disclaimed any admission of the actual existence of effective control.
3/ The registrant reported that it owned a majority of the outstanding voting trust certificates and other securities.

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12-31-45	COMMUNITY PUBLIC SERVICE COMPANY		
	Crystal Dairy Products Company		100
	Gainesville Coca-Cola Bottling Company		100
12-31-45	COMMUNITY WATER SERVICE COMPANY		
	Cairo Water Company, The		100
	Citizens Water Company of Washington, Pa., The		100
	Greenwich Water System, Inc.		100
	Bristol County Water Company		80
	Cohasset Water Company		100
	Dedham Water Company		100
	Glenville Power and Water Company, The		100
	Greenwich Water Company		100
	Hingham Water Company		100
	Port Chester Water Works, Inc.		100
	Southern Connecticut Real Estate Company, The		100
	Wannacomet Water Company		99.84
	Lexington Water Company		100
	Ohio Cities Water Corporation		86.71
	Marion Water Company, The		100
	Ohio Cities Water Company, The		100
	Pennsylvania State Water Corporation		100
	Bangor Water Company, The		100
	Berwick Water Company, The		100
	Canonsburg Water Supply Company		100
	Clark's Summit Water Company, The		100
	Dorchester Water Company, The		100
	Hallstead Water Company, The		100
	Ryde Park Water Company		100
	Monongahela City Water Company, The		100
	Moundsville Water Company		100
	Mountain City Water Company, The		100
	Mount Jewett Water Company		100
	Myerstown Water Company		100
	Northumberland Water Company		100
	Osceola Water Supply Co., The		100
	Palmyra Water Company		100
	Ramey Water Company, The		100
	St. Marys Water Company		100
	Spring Water Company of Kane		100
	Uniontown Water Company		100
	Vandergrift Water Company		100
	Waynesburg Water Company, The		100
	White Deer Mountain Water Company		100
	Peoria Water Works Company		100
12-31-45	COMPO SHOE MACHINERY CORPORATION		
	*(Compo Chemical Company, Inc.		100)
	* Compo Shoe Machinery Corporation of Canada, Ltd. 1/		100
12-31-45	CONSTOCK KEYSTONE MINING CO.		
12-31-45	CONSTOCK TUNNEL AND DRAINAGE COMPANY		
	*(Potosi Gold and Silver Mining Company		50.8)
	* Sutro Tunnel Coalition, Inc.		100
12-31-45	CONDE NAST PUBLICATIONS, INC., THE		
	* Condé Nast Publications, Ltd.		100
	*(Dorland, Societe Anonyme		100)
	*(Hollywood Pattern Company, The		100)
	*(Hollywood Pattern Co., Ltd.		100)
	* Les Editions Condé Nast, Societe Anonyme		100
	* Le Jardin des Modes, Societe Anonyme		73.9
	* Vogue (Australia) Pty. Ltd., Melbourne, Australia		100
12-31-45	CONGOLEUM-NAIRN INC.		
	(Bonded Floors Company, Inc.		100)
	Congoleum Company of Delaware		100
	(Maryland Felt and Paper Company, The		100)

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12-31-45	CONNECTICUT LIGHT AND POWER COMPANY, THE		
	Bristol Steam Heat Company, The		100
	*(Connecticut Cable Corporation, The		100)
	Litchfield Electric Light and Power Company, The		100
	Rocky River Realty Company, The		100
	Shelton Canal Company, The		100
	Windsor Locks Canal Company, The		100
12-31-45	CONNECTICUT POWER COMPANY, THE		
12-31-45	CONNECTICUT RAILWAY AND LIGHTING COMPANY		
12-31-45	CONNECTICUT RIVER POWER COMPANY		
12-31-45	CONSOLIDATED AMUSEMENT COMPANY, LIMITED		
	* Hawaiian Broadcasting System, Limited		55.55
12-31-45	CONSOLIDATED BISCUIT COMPANY		
	*(Cracker Bakers, Inc.		100)
	*(Davidson Biscuit Company		100)
	*(Hampton Cracker Co., Incorporated, The		100)
	*(Honor Maid Bakers, Inc.		100)
	1455 West 37th Street Building Corporation		100
	*(Thimbell Candies, Inc.		100)
	*(Variety Biscuit & Cracker Co.		100)
12-31-45	CONSOLIDATED CHEMICAL INDUSTRIES, INC.		
	Gelatinas Argentinas Sociedad Anonima Industrial y Comercial	(a)	.05
	La Quimica Industrial de Argentina, Sociedad Anonima		100
	Gelatinas Argentinas Sociedad Anonima Industrial y Comercial	(a)	99.95
	(Louisiana Chemical Company, Inc.		100)
	(Lustraglue Corporation, The		100)
	(New England Chemical Industries, Incorporated		100)
	(Pacific Bone Coal and Fertilizer Company		100)
	(Texas Chemical Company		100)
12-31-45	CONSOLIDATED CHOLLAR GOULD & SAVAGE MINING COMPANY		
12-31-45	CONSOLIDATED CIGAR CORPORATION		
	Congress Cigar Company, Inc.		100
	G. H. P. Cigar Company, Inc.		100
	Silberman-Kahn Corporation		100
12-31-45	CONSOLIDATED COPPERMINES CORPORATION		
	*(Circux Consolidated Mines Company		99.3)
12-31-45	CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.		
	Consolidated Telegraph and Electrical Subway Company		100
	* Manhattan-Bronx Power Corporation		100
	NEW YORK STEAM CORPORATION		99.08
	WESTCHESTER LIGHTING COMPANY		100
	Yonkers Electric Light and Power Company, The		100
12-31-44	CONSOLIDATED FILM INDUSTRIES, INC.		
	Consolidated Molded Products Corporation		100
	(Consolidated Plastics, Inc.		100)
	* Setay Company Incorporated		67+
	* Republic Pictures Corporation		100
	* Republic Pictures International Corp.		100
	* Cia Republic Films Chilena, Inc.		100
	* Republic Films Argentine Corp.		100
	* Republic Films of Central America, Inc.		100
	* Republic Pictures de Mexico, Inc.		100
	* Republic Pictures do Brasil, Inc.		100
	* Republic Pictures Puerto Rico Corp.		100
	* Republic Pictures (Trinidad), Inc.		100
	* Republic Productions, Inc.		100

REGISTRANTS AND SUBSIDIARIES

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	CONSOLIDATED GAS ELECTRIC LIGHT AND POWER COMPANY OF BALTIMORE		
	* Maryland Counties Gas Company, The		100
	* SAFE HARBOR WATER POWER CORPORATION		50 1/
	1/ Represents percentage of ownership in this company by the registrant who disclaims any admission of the actual existence of effective control.		
10-31-45	CONSOLIDATED GAS UTILITIES CORPORATION		
6-30-45	CONSOLIDATED GROCERS CORPORATION 1/		
	* Dannemiller Grocery Company, The		95
	*(Stark Warehouse Company, The		100)
	(Durand-McNeil-Horner Company		100)
	(Kenny Company, The C. D.		100)
	(Kunin & Sons, Inc., Samuel		100)
	* Reid, Murdoch & Co.		99.5
	*(Northern States Canneries, Inc.		100)
	*(Spanner Liquidating Company		100)
	(Sprague Warner Corporation		100)
	Western Grocer Company		94
	Marshall Canning Company		100
	Spratt Foods, Inc., Jack		100
	1/ Former name - Sprague Warner-Kenny Corporation.		
12-31-45	CONSOLIDATED, INCORPORATED, THE (LA CONSOLIDADA, S.A.)		
	* Compania Mexicana de Conductores Electricos y Productos Plasticos, S. A. 1/		100
	* Conductores de Cobre, S. A.		100
	* Fundiciones Generales, S. A.		100
	* Herramientas de Mano, S. A. 2/		100
	* Laminadora de Acero, S. A.		100
	* Materiales y Articulos de Acero, S. A.		100
	* Minas del Norte, S. A.		100
	* Moldes, S. A.		100
	* Valores Federados, S. A.		100
	1/ Name subsequently changed in 1946 to Plastipos, S. A.		
	2/ This company was subsequently sold in 1946.		
12-31-45	CONSOLIDATED LAUNDRIES CORPORATION		
	(Concord Linen Supply Service, Inc.		100)
	(Economy Linen Supply Corporation		100)
	Economy Mercantile Corporation		100
	(Gold Seal Laundry Co., Inc.		100)
	(Household Laundry Corporation		100)
	(Ideal Laundry Company		100)
	(Lackawanna Linen Supply & Laundry Company		100)
	(Mayflower Laundry, Inc.		100)
	(Modernage Cleaners and Launderers, Inc.		100)
	(National Family Laundry Service Corporation		100)
	(New Jersey Linen & Towel Service Company		100)
	(New York Linen Supply & Laundry Co., Inc.		100)
	Parkchester Laundry, Inc.		100
	(Stamcourt Laundry Co., Inc.		100)
	(Westchester Diaper Service, Inc.		100)
12-31-45	CONSOLIDATED NATURAL GAS COMPANY		
	East Ohio Gas Company, The		100
	Hope Natural Gas Company		100
	New York State Natural Gas Corporation		100
	Peoples Natural Gas Company, The		100
	River Gas Company, The		100
12-31-45	CONSOLIDATED PAPER COMPANY		

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6-30-45	CONSOLIDATED RAILROADS OF CUBA		
	CUBA NORTHERN RAILWAYS COMPANY		100
	Compania de Fomento de Puerto Tarafa		100
	CUBA RAILROAD COMPANY, THE		87.5
	Expresos de Cuba, S. A.		100
	Omnibus Consolidados de Cuba		100
12-31-45	CONSOLIDATED RETAIL STORES, INC.		
	Armstrong Mercantile Company		100
	Berkson Brothers, Incorporated		100
	Berkson's, Inc.		100
	Bernard's, Inc.		100
	Besten and Langen		100
	Bradford-Rusch Company		100
	Byron's, Incorporated		100
	Husch Bros.		100
	Husch, Inc.		100
	Orchid Shop, Inc., The		100
	Senack Shoes, Inc.		100
	Smith & Co., Incorporated, B. B.		100
	Sonnenfeld's, Inc.		100
	Vogue, Inc. of San Antonio		100
12-31-45	CONSOLIDATED ROYALTY OIL COMPANY, THE		
	Grass Creek Oil and Gas Company		89.13
	Western Exploration Company, The		99.78
	* Hudson Oil Company		50 1/
	1/ Represents percentage of ownership in this company by its parent. The registrant disclaims any admission of the actual existence of effective control.		
8-31-45	CONSOLIDATED STEEL CORPORATION		
	Consolidated Shipyards, Inc.		100
	Consolidated Steel Corporation of Texas		100
	* Transmarine Navigation Corporation		62.5
8-31-45	CONSOLIDATED TEXTILE CO., INC.		
12-31-45	CONSOLIDATED VIRGINIA MINING COMPANY		
	* Mexican Gold and Silver Mining Company		1/
	1/ Registrant reported that joint ownership of 49,741 shares of capital stock by the registrant and 65,000 shares of capital stock by the president of the registrant represented more than 50 percent of the total outstanding stock of this company.		
11-30-45	CONSOLIDATED VULTEE AIRCRAFT CORPORATION		
	* Century Motors Corporation		75.63
	Frontier Enterprises, Inc.		100
12-31-45	CONSOLIDATED WATER POWER & PAPER COMPANY		
	Consolidated Water Power Company		100
	Newaygo Timber Company, Ltd.		100
12-31-44	CONSOLIDATION COAL COMPANY		
	Consol Coal Sales Corporation		100
	Elk Horn Coal Sales Corporation, The		100
	* Empire-Hanna Coal Company, Limited		50 1/
	Fairmont Machinery Company		100
	Fairmont Supply Company		100
	Dull Mercantile Company		100
	Pierpedale Supply Company		100
	Monongah Service Company		100
	* North Western-Hanna Fuel Company		50 1/
	* Central West Coal Company		2/
	1/ Represents percentage of ownership of this company by its parent. The registrant disclaims any admission of the actual existence of effective control.		
	2/ Percent of control omitted.		

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12-31-45	CONSUMERS COMPANY		
	*(Central Lime & Cement Company		100)
	*(City Fuel Company		100)
	*(Consumers Building Material Company		100)
	*(Consumers Coal Company		100)
	*(Consumers Ice Company		100)
	* Dering Coal Company		50 1/
	*(Galewood Coal Company		100)
	*(Kedzie Coal Company		100)
	*(Merchants Coal & Coke Company		100)
	*(North Shore Material Company		100)
	*(Shippers Fuel Corporation		100)
	*(Wisconsin Lime and Cement Company		100)
	1/ Represents percentage of ownership in this company by the registrant who disclaims any admission of the actual existence of effective control.		
12-31-45	CONSUMERS POWER COMPANY		
12-31-45	CONTAINER CORPORATION OF AMERICA		
	* Carton Internacional S.A.		100
	(Mid-West Box Company		100)
	Pioneer Paper Stock Company		100
	* Sefton Fibre Can Company		98.4
12-29-45	CONTINENTAL BAKING COMPANY		
	(Corby Baking Company, The		1/)
	Hall Baking Company		100
	(Livingston Baking Company		1/)
	Paniplus Company, the		100
	(Wonder Baking Company 2/		1/)
	1/ Percentage of control omitted.		
	2/ Formerly known as Wagner Baking Company.		
12-31-45	CONTINENTAL CAN COMPANY, INC.		
	Bond Crown & Cork Co.		100
	Brandywine Warehouse Co.		100
	Bond Crown Co. of California		100
	Bond Equipment Co.		100
	Cork-Tex Products Co.		100
	Pittsburgh Stopper Company		100
	Pittsburgh Tin Decorating Co.		100
	Cameron Can Machinery Co.		100
	Colonial Canners Limited		100
	Mono Paper Containers, Ltd.		99.9
	Container Company, The		100
	Continental Can Company of Canada, Limited		100
	Continental Can Corporation		100
	Continental Securities Corporation		100
	Gould Paper Company		100
	Keystone Drum Company		100
	Nashville Corrugated Box Company		100
	Sociedad Industrial de Cuba, S.A. 1/		100
	1/ This company was liquidated in 1945 and no assets remain.		
9-30-45	CONTINENTAL COMMERCIAL CORPORATION 1/		
	(Automobile Finance Company		100)
	First Consumer Discount Company of Pittsburgh		85.5
	Heat Transfer Products, Inc. 2/		95.5
	Keystone Thrift Corporation		100
	Peoples Consumer Discount Company		100
	Tristate Service Agency, Inc.		100
	1/ Formerly Automobile Finance Company.		
	2/ This company was sold during the month of October, 1945.		

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12-31-45	CONTINENTAL-DIAMOND FIBRE COMPANY		
	*(Celeron Company, The		100)
	*(Chicago Mica Company		100)
	* Continental-Diamond Fibre Company of South Carolina		100
	* Delaware Fibre Company, The		100
	* Delaware Hard Fibre Company, The		100
	* Diamond Fibre Company Limited		100
	* Diamond State Fibre Company of Canada, Limited		100
	*(Fibroc Insulation Company		100)
	* Haveg Corporation		70
	* La Fibre Diamond, S. A.		100
12-31-45	CONTINENTAL GIN COMPANY		
10-31-45	CONTINENTAL MOTORS CORPORATION		
	(British Continental Motors, Ltd.		100)
	Con-Tex Petroleum Corporation		100
	* Continental Aviation and Engineering Corporation		50.94
	Continental Motors Sales and Service Company		100
	Gray Marine Motor Company		100
	Gray Marine Motor Company of Canada, Limited		100
	* Marine Products Company		60
	*(Wisconsin Motor Company		82.60) 1/
	* Wisconsin Motor Corporation		95.43 2/
	1/ In addition the registrant owns 60.36 percent of the outstanding preferred stock of this company.		
	2/ In addition the registrant owns 84.27 percent of the outstanding preferred stock which has no voting power but has the right to designate how 17,500 shares of the outstanding common stock may be voted.		
12-31-45	CONTINENTAL OIL COMPANY		
	* Buck Creek Oil Company, The		80.5
	(Continental Oil Company (Nevada)		100)
	Continental Oil Company (Texas)		100
	Continental Pipe Line Company		99.9
	Continental Steamship Company		100
	* Great Lakes Pipe Line Company		29 1/
	* New Mexico Pipe Line Company		50
	* Oil and Gas Research, Inc.		53.5
	* Reagan County Purchasing Company, Inc.	(a)	67.2
	(Richardson Lubricating Company		100)
	* Rocky Mountain Pipe Line Company		55
	*(Standard Shale Products Company		53.4)
	* TEXON OIL & LAND COMPANY		59.3
	* Group No. 1 Oil Corporation		72.1
	* Group No. 2 Oil Corporation		79.7
	* Reagan County Purchasing Company, Inc.	(a)	2.9
	* Reagan County Purchasing Company, Inc.	(a)	5.4
	1/ Represent approximate percentage of ownership in this company by the registrant who disclaims the actual existence of effective control.		
12-31-45	CONTINENTAL STEEL CORPORATION		
	Chapman Price Steel Company		100
	Continental Fence Corporation		100
	Continental Steel Sales Corporation		100
	Superior Sheet Steel Company, The		100
11-30-45	COOK PAINT AND VARNISH COMPANY		
	W H B Broadcasting Company		100
12-31-45	COOPER-BESSEMER CORPORATION, THE		
12-31-45	COPPER RANGE COMPANY		
	(Champion Copper Company		100)
	Copper Range Motor Bus Company of Northern Michigan		100
	* Copper Range Railroad Company		73.61
	(Hussey & Company, Inc., C. G.		100)
	(Saint Mary's Canal Mineral Land Company		100)

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12-31-45	COPPERWELD STEEL COMPANY		
	Aristoloy Steel International Company		100
	Copperweld Steel International Company		100
	* Spar-Holl Manufacturing Company, Inc.		60
12-31-45	CORN PRODUCTS REFINING COMPANY		
	* Argo State Bank		92
	* Bedford Construction Company		100
	* Chicago, Peoria and Western Railway Co., The		100
	Corn Products Sales Company (Massachusetts Trust)		100
	Corn Products Sales Company (New Jersey)		100
	* Crystal Carr Line		100
	* Dr. Swett's Root Beer Co., Inc.		85
	* Dr. Swett's Root Beer Bottling Co. of Boston, Inc.		80
	* San Ryja Company, The		100
	* Swett's Root Beer Co., Inc.		100
	* Maine Dehydration Co.		100
	* New England Grain Products Co.		69.57
	* Buzzards Bay Grain Company		100
	* Cox Co., Chas. M.		100
	* Crosby Milling Co.		100
	* Cunningham Grain Company		100
	* Cutler Company, The		100
	* Eastern Grain Company		100
	* Mowry Grain Co.		100
	* Potter Grain Stores, Inc., W. N.		100
	* St. Albans Grain Co.		100
	* Twelve (12) foreign companies 1/		2/
	* Seven (7) foreign companies 1/		100
	* One (1) foreign company 1/		3/
	1/ Names omitted.		
	2/ Registrant owns all or a majority of the outstanding share capital of these companies.		
	3/ Percent of control omitted.		
9-30-45	CORNELL-DUBILIER ELECTRIC CORPORATION		
	Condenser Corporation of America		100
12-31-45	CORNING GLASS WORKS		
	Corhart Refractories Company		66.7
	* Corning Fibre Box Corporation		50 1/
	Corning Glass Works of Canada Ltd.		100
	* Corning Glass Works of South America, S.A. 2/		100
	* Dow Corning Corporation		50 1/
	* Owens-Corning Fiberglas Corporation		46.4 1/
	* Pittsburgh Corning Corporation		50 1/
	Steuben Glass, Inc.		100
	* Vidros Corning Brasil, S. A.		100
	1/ Represents percentage of ownership in this company by the registrant who disclaims any admission of the existence of effective control.		
	2/ Also Cristalerias Corning de Sud America.		
12-31-45	CORNUCOPIA GOLD MINES		
12-31-45	CORO, INC.		
	Cohn & Rosenberger, Ltd. of London		100
	Coro-Gram, Inc.		100
	Coro, Inc. of Rhode Island		100
	Eastern Jewelry Mfg. Co., Inc.		100
	Coro, Ltd. (Canada)		100
4-30-45	COSDEN PETROLEUM CORPORATION		
	*(Cosden, Inc., J. S. (Oklahoma)		100)
	*(Cosden Oil Company of Arkansas		100)
	*(Cosden Oil Company (Illinois)		100)
	Cosden Pipe Line Company (Texas)		100
	*(Glenmore Pipe Line Company (Texas)		100)

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12-31-45	COTY, INC.		
	Air-Spun, Incorporated		100
	Cosmetics Export Corporation, The		100
	Coty Corporation of Ohio		100
	Coty Inter-America Corporation		100
	Coty Products Corporation		100
	(Marie Earle, Inc.		100)
	Perfumery and Cosmetics Export Company, Inc., The		100
	Rallet Corporation		75
12-31-45	COTY INTERNATIONAL CORPORATION		
	Coty (England) Ltd.	(a)	16.66
	* Les Cultures Florales Mediterraneennes S.A. (France)	(b)	25
	Omnium de Participations Industries de Luxe S.A. (O.P.I.L.) Geneva (Switzerland)		100
	* Coty S.A. Romana (Roumania)	(c)	52
	* Les Cultures Florales Mediterraneennes S.A. (France)	(b)	49.33
	Omnium de Participations Industries de Luxe S.A. (O.P.I.L.) (Panama)		100
	Bema Corporation S.A. (Panama)		100
	Coty (England) Ltd.	(a)	16.66
	Coty S.A. Argentina de Perfumeria (Argentina)		100
	Coty, Sociedad Anonima Mexicana (Mexico)		100
	Perfumes Coty S.A.B. (Brasil)		100
	Coty (England) Ltd.	(a)	66.13
	Emergency Products Ltd. (England)		100
	* Coty S.A. (France)	(d)	40.87
	* C. A. et L. S.A. (France)		100
	* Compagnie Internationale de Parfumerie - Societe Holding Anonyme Monegasque (C.I.P.A.) (Monaco) 1/		100
	* Coty S.A. (France)	(d)	25
	* Coty S.A.I. (Italy)		100
	* Coty S.A. Romana (Roumania)	(c)	40
	* Les Cultures Florales Mediterraneennes S.A. (France)	(b)	25
	* Societe Francaise des Cartonnages de Luxe S.A. (France)		100
	* Societe Francaise des Parfums Rallet S.A. (France)		84.11
	* Societe Independante d'Achats S.A. (France)		100
	1/ Subsequently merged with its parent, Coty S.A. France, during 1946.		
12-31-45	CRAMP SHIPBUILDING COMPANY		
12-31-45	CRANE CO.		
	Compagnie Crane 1/		100
	Crane Company of Minnesota		66.7
	Crane Company of Nevada		100
	Crane Enamelware, Incorporated		100
	* Crane Limited (Canada)		100
	* Canadian Potteries Limited		100
	* Crane, Limited (England)		100
	* Port Hope Sanitary Manufacturing Company, Limited		100
	* Warden King (Limited)		100
	Crane-O'Fallon Co.		100
	Crane Sales Co.		100
	Trenton Potteries Company, The		99.95
	1/ A French subsidiary written off as worthless in 1943. Its true status is not presently determinable.		
12-31-45	CREAM OF WHEAT CORPORATION, THE		
12-31-45	CREAMERIES OF AMERICA, INC.		
	Arden-Sunfrese Creameries, Inc.		100
	Dairymen's Association, Limited		100
	Hawaii Brewing Corporation, Limited		99.3
	*(Kerb County Creamery and Farms Company, Ltd.		100)
	*(Mission Creameries, Inc.		100)
	Newfair Dairy, Limited		100
	Price's Creameries, Inc.		100
	*(Protected Milk Products Co.		100)
	Protected Milk Products, Inc.		100
	Rawley Ice Cream Co., Limited		100

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12-31-45	CRESCENT EAGLE OIL COMPANY		
12-31-45	CROFF MINING COMPANY		
9-30-45	CROFT BREWING COMPANY, THE		
12-31-45	CROSLEY CORPORATION, THE		
	Ace Products Corporation, The		100
	Amrad Corporation, The		100
	Crosley Distributing Corporation, The		100
	Crosley Manufacturing Co., The		100
	W. L. W. Promotions, Inc.		100
9-30-45	CROSLEY MOTORS, INC.		
9-30-45	CROSS COMPANY, THE		
1-31-45	CROWLEY, MILNER AND COMPANY		
	Crowley, Milner Building Company		100
12-31-45	CROWN CENTRAL PETROLEUM CORPORATION		
	Alliance Oil Company, The		
	Bang Petroleum, Inc.		100
	* Cordele Pipe Line Company 1/		100
	Crown Central Pipe Line and Transportation Corporation, The		50
	Tidewater Pipe Line Company		100
	Oil Burner Service, Inc.		100
	Pilgrim Realty Company, The		2/
	Waller Corporation, M.		100
			100
	1/ The actual existence of effective control was disclaimed.		
	2/ Percentage of control not given.		
12-31-45	CROWN CORK & SEAL COMPANY, INC.		
	Crown Can Company		100
	* Crown Cork International Corporation		66.66
	* Bouchonneries Internationales, S. A. R. L.	(a)	60
	* Canadian Bond Crown Company, Limited		100
	* Corchera Internacional, S. A.		100
	* Crown Cork Company (Belgium) S. A.		50.83
	* Antwerp Crown Cork Company, S. A.		99.4
	* Crown Cork Company (Holland) N. V., The	(b)	33.33
	* La Bouchon Moderne Francais, S. A.		75.58
	* Sous-Bock, S. A.		88
	* Crown Cork Company, Limited, The		72.99
	* Crown Cork Company (Holland) N. V., The	(b)	66.67
	*(Fulham Crown Cork Works (1928) Limited, The		100)
	*(Wallis Crown Cork Company, Limited, The		100)
	* Crown Cork Company, S. A. (Pty) Limited		95.24
	* Crown Cork and Seal Company, Limited		70.88
	* Foreign Manufacturers Finance Corporation		100
	* Bouchonneries Internationales, S. A. R. L.	(a)	40
	* Hijos de H. A. Bender, S. A.		100
	* Productos Corticeiros Portugueses, Limitada	(c)	10
	* Societe de Bouchage Metallique, S. A.	(d)	8.27
	* Societe du Bouchon Couronne, S. A.	(e)	60
	* Productos Corticeiros Portugueses, Limitada	(c)	90
	* Rolhas Metalicas (Crown Cork) S. A.		99.88
	* Societe Anonyme de Construction de Materiel d'Alimentation		50.03
	* Societe Anonyme des Habitations a Bon Marche d'Arbouans		89.4
	* Societe de Bouchage Metallique, S. A.	(d)	61.7
	* Societe du Bouchon Couronne, S. A.	(e)	39.97
	Crown Cork and Seal Company of Baltimore, The		100
	Crown Cork Specialty Corporation		100
	New Process Cork Company, Inc.		100
	Western Crown Cork & Seal Corporation		100

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9-30-45	CROWN DRUG COMPANY		
	*(Crown Drug Stores, Inc.		100)
	*(Mason, Inc., Paul J.		100)
	*(Steinberg's Drug Stores, Inc.		100)
12-31-45	CROWN POINT CONSOLIDATED MINING COMPANY		
4-30-45	CROWN ZELLERBACH CORPORATION		
	Burrows Co., Inc., R. W.		100
	(Canadian Crown Willamette Company Limited		100)
	Coastwise Line		100
	Comfort Paper Corporation		80
	(Crown Willamette Paper Company (Maine)		100)
	Crown Willamette Paper Company of Texas		100
	* Fibreboard Products Inc. 1/		50
	* Container Transport Co. 1/		100
	* Federal Container Company 1/		100
	* Glass Containers, Inc. 1/		100
	* Independent Paper Stock Company 1/		100
	* Maryland Container Company, Inc. 1/		100
	* Precision Electrotype Company 1/		100
	General Paper Company		100
	(Graham Island Timber Company, Limited		100)
	International Pulpwood Supply Company		100
	(Midland Paper Company (Illinois) 2/		100)
	(National Paper Products Company (California)		100)
	(National Paper Products Company (Washington)		100)
	(National Paper Products Company, Inc. (New York)		100)
	National Paper Products Sales Company		100
	Pacific Coast Supply Co.		100
	Pacific Mills, Limited		94
	Canadian Boxes Limited		100
	* Export Sales Company, Limited 3/		50
	Hudson Paper Company, Limited, The		100
	Paper Specialties Company		100
	(Sanitary Products Corporation, The (California)		100)
	(Sanitary Products Corporation, The (New York)		100)
	(Sanitary Products & Paper Co., Inc. (New York)		100)
	(Sanitary Products & Paper Corp. (Pennsylvania)		100)
	(Santiam Power Company		100)
	(Seattle Paper Company (Washington)		100)
	Silkin Paper Corporation		100
	(Washington Pulp and Paper Corporation (California)		100)
	(Washington Pulp and Paper Corporation (Washington)		100)
	Waterway Terminals Company		100
	(Western Paper and Bag Company (California)		100)
	Western Transportation Co.		100
	(Western Waxed Paper Company (California)		100)
	(Western Waxed Paper Company (Oregon)		100)
	Zellerbach Paper Company		100
	Dependable Paper Company		100
	Zellerbach Paper Company, The		100
	1/ The registrant disclaims the existence of effective control.		
	2/ Dissolved subsequent to April 30, 1945.		
	3/ The registrant disclaims the existence of effective control by Pacific Mills, Limited over Export Sales Company, Ltd.		
12-31-45	CRUCIBLE STEEL COMPANY OF AMERICA		
	Cumberland Supply Co.		100
	Midland Water Co.		100
	* Snyder Mining Company		50 1/
	*(Nineteen (19) companies (names omitted)		100)
	1/ Represents percentage of ownership in this company by the registrant who disclaims the actual existence, or any admission thereof, of effective control.		

REGISTRANTS AND SUBSIDIARIES

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: INACTIVE COMPANIES SHOWN IN PARENTHESES
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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	CRYSTAL TISSUE COMPANY, THE		
	*(Crystal Paper Company, The		99)
	Crystal Waxing Company, The		61.6
6-30-45	CUBA NORTHERN RAILWAYS COMPANY		
	* Compania de Fomento de Puerto Tarafa		100
6-30-45	CUBA RAILROAD COMPANY, THE		
	* Expresos de Cuba, S. A.		100
	* Omnibus Consolidados de Cuba		100
9-30-45	CUBAN-AMERICAN SUGAR COMPANY, THE		
	*(Casdo Sales Corporation, The		1/)
	Chaparra Light and Power Company		100
	Compania de Seguros de Ingenios, S.A.	(a)	.8
	Chaparra Railroad Company		100
	Compania de Seguros de Ingenios, S.A.	(a)	.8
	Colonial Sugars Company		100
	Cuban-American Mercantile Corporation, The		100
	Cuban-American Sugar Mills Company, The		100
	Compania de Seguros de Ingenios, S.A.	(a)	98.4
	Cuban-American Warehousing Corporation		100
	*(Gramercy Sugar Company		1/)
	1/ Dissolved by state action.		
9-30-45	CUBAN ATLANTIC SUGAR COMPANY		
	Compania Azucarera Atlantica del Golfo		99.98
	*(Compania de Almacenes y Suministros, S. A.		100)
	* Ferrocarril Perseverancia		99.37
	Soledad Trading Corporation		100
10-27-45	CUDAHY PACKING COMPANY, THE		
	American Salt Corporation		92.89
	Barry Machinery Co.		100
	Bissell Leather Co.		100
	* Cudahy and Company Pty., Ltd. (Foreign)		100
	Cudahy Packing Co. of Alabama, The		100
	* Cudahy Packing Co., Ltd., The (Foreign)		100
	Cudahy Packing Co. of Louisiana, Ltd., The		100
	Cudahy Packing Co. of Texas, The		100
	Dow Cheese Co., The		100
12-31-45	CUNEO PRESS, INC., THE		
	Bonecraft Corporation		100
	Clarke Advertising Agency, Inc., Harry E. 1/		100
	Cuneo Eastern Press, Inc. of Pennsylvania, The		100
	Pennsylvania Plandgraph Company, Inc.		100
	* Cuneo Printing Industries, Inc. (Delaware)		2/
	* Cuneo Printing Industries, Inc. of Pennsylvania		100
	* Wisconsin Printing Industries, Inc.		100
	Neo-Gravure Company of Chicago		100
	Neo-Gravure Pacific Corporation		100
	Neo-Gravure Printing Co. Inc.		100
	Wisconsin Cuneo Press, Inc.		100
	1/ Name subsequently changed to Gardner-Clark Advertising Agency, Inc.		
	2/ Partially owned. Percentage of control omitted.		
9-30-45	CUNNINGHAM DRUG STORES, INCORPORATED		
	* Bulletins, Inc. (Michigan)		100
	*(Cuneo Chemical Co. Inc.) (Michigan)		100)
	* Cunningham Realty Company (Michigan)		100
	*(Cunninghams Dairy, Inc.) (Michigan)		100)
	*(De Kants, Inc. (Michigan)		100)
	*(Economical Drug Company (Michigan)		100)
	*(Edwards Drug & Chemical Company (Michigan)		100)
	* Essex Cigar Company (Michigan)		100

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9-30-45	CUNNINGHAM DRUG STORES, INCORPORATED (Continued)		
	* Goody Sweets, Inc. (Michigan)		100
	*(Heidner Old Fashioned Candies (Michigan)		100)
	*(Julia May, Incorporated (Michigan)		100)
	*(Mac Diarmid Candies, Inc. (Michigan)		100)
	* Marshall Drug Company, The (Ohio)		66.7
	* Schettler Drug Company, The (Michigan)		100
	Shapero's, Inc. (Pennsylvania)		100
	*(Thermolin Chemical Co. (Michigan)		100)
	*(Thrifty Cut-Rate Drug Stores, Inc. (Michigan)		100)
11-30-45	CURLEE CLOTHING COMPANY		
12-31-45	CURTIS LIGHTING, INCORPORATED		
	* Curtis Lighting of Canada, Limited		100
	*(Curtis Lighting Europe-S.A.		50.5)
	*(Curtis Lighting of Great Britain, Limited		100)
12-31-45	CURTIS PUBLISHING COMPANY, THE (PENNSYLVANIA)		
	Colonial Electrotype Company		
	Curtis Publishing Company (Delaware)		100
	* Moore-Cottrell Subscription Agencies, Incorporated, The		100
	* National Analysts Inc.		100
	* Premium Service Co., Inc., The		100
	* Royal Electrotype Company		100
12-31-45	CURTISS-WRIGHT CORPORATION		51
	Caldwell Wright Airport, Inc.		
	Curtiss Valley Stream Field, Inc. 1/		100
	L.G.S. Spring Clutch Corporation		100
	Marquette Metal Products Company, The		100
	Wright Aero, Ltd. (California)		100
	WRIGHT AERONAUTICAL CORPORATION		100
			97.2
	1/ Dissolved December 10, 1945.		
12-29-45	CUSHMAN'S SONS, INC.		
12-31-45	CUTLER-HAMMER, INC.		
8-31-45	CYPRESS ABBEY COMPANY		

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	(D)		
12-31-45	DALLAS POWER & LIGHT COMPANY		
12-31-45	DALLAS RAILWAY & TERMINAL COMPANY		
3-31-45	DAVEGA STORES CORPORATION		
	Cohen's Exchange, Inc., Abe		100
	Davega-City Radio, Inc.		99.99+
	Triangle Industries Corporation		100
12-31-45	DAVENPORT HOSIERY MILLS, INC.		
8-31-45	DAVIDSON-BOUTELL COMPANY		
	*(Boutell Bros., Inc. 1/		100)
	Davidson-Boutell Furniture Company		100
	*(Davidson Furniture Company 1/		100)
	*(Peoples Furniture Company 1/		100)
	1/ Maintained by the registrant for trade name purposes only.		
6-30-45	DAVISON CHEMICAL CORPORATION, THE		
	Berkshire Chemical Company, The		100
	(Central Chemical Company, Incorporated		100)
	Davison Sulphur Company, The		100
	(Davison-Trent Fertilizer Company, The		1/)
	(East Coast Trading Company, The		2/)
	(Home Fertilizer Company, Incorporated, The		100)
	(Consumers Exchange, Incorporated		100)
	(Hubbard & Company, Incorporated, W. P.		100)
	(Hubbard Fertilizer Company of Maryland		1/)
	(Miller Fertilizer Company of Baltimore City, The 3/		100)
	Ober & Sons Company of Baltimore City, G.		100
	Oberphos Company, The		100
	(Piedmont-Mt. Airy Guano Company, Inc.		100)
	Sylox Corporation		100
	1/ Capital Stock not issued.		
	2/ Capital stock returned to company for Cancellation pursuant to plan of liquidation and in anticipation of dissolution.		
	3/ Company liquidated - 2 shares of preferred stock not yet returned for cancellation - all common stock held by The Davison Chemical Corporation.		
12-31-45	DAYROCK MINING COMPANY		
12-31-45	DAYTON POWER AND LIGHT COMPANY, THE		
	Miami Development Company		100
10-31-45	DAYTON RUBBER MANUFACTURING COMPANY, THE		
	* Dayton Rubber Company, Ltd., The (Canada)		60
	(Dayton Rubber Manufacturing Company of Delaware, The		100)
	*(Industrial Process Corporation		38)
	(Main One-Dayton Tires, Inc.		100)
	(Sponge Rubber Corporation of America		100)
12-31-45	DECCA RECORDS, INC.		
	Brunswick Radio Corporation		100
	Decca Distributing Corporation		100
	New Era Music Corp.		100
	Northern Music Corporation		100
	Sun Music Co., Inc.		100
	Williams Publishing Company, Incorporated, Clarence		100
	World Broadcasting System, Inc.		100
	(Radio Markets, Inc.		100)
	(Sound Studios of New York, Inc.		100)
	(World Talent Bureau, Incorporated		100)
10-31-45	DECKER & COHN, INC., ALFRED		
	Harris and Frank Co.		100
	Squire Shop, Inc., The 1/		79
	1/ Formerly Nichols, Inc.		

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10-31-45	DEERE & COMPANY		
	Dain Manufacturing Company of Iowa		100
	Deere Dubuque Tractor Company, John 1/		100
	Deere Plow Company of Baltimore, Inc., John		100
	Deere Plow Company of Columbus, John		100
	Deere Plow Company of Dallas, John (a co-partnership)		100
	Deere Plow Company of Indianapolis, Inc., John		100
	Deere Plow Company, John (Missouri)		100
	* Clowis Farm Machinery Co.		100
	* Colby Farm Machinery Company, The		100
	* Colorado Implement Company, The		100
	* Dodge City Implement Company, The		100
	* Reliance Implement Co.		100
	* Salina Implement Company, The		100
	* Saunders Implement Company		100
	* U. S. Implement Company		100
	* Western Implement Company, The		100
	Deere Plow Company of Lansing, John		100
	Deere Plow Company (Limited) (Winnipeg, Manitoba)		100
	Deere Plow Company of Moline, John		100
	Deere Plow Company of St. Louis, The John		100
	Deere Plow Company of Syracuse, Inc., John		100
	* Elmira Tractor and Implement Company, Inc.		100
	Deere Tractor Company		100
	Deere & Webber Co.		100
	* Bismarck Implement Co.		100
	* Brown County Implement Co.		100
	* Fargo Implement Co.		100
	* Grand Forks Implement Co.		100
	* James River Implement Company		2/
	* Mill Implement Co., George G.		100
	* Minot Implement Co.		100
	* Yellowstone County Implement Co.		100
	* Dunell, Fiddan & Co., Ltd.		2/
	(Fort Smith Timber & Land Company		100)
	Killefer Manufacturing Corporation		100
	* Moline National Bank		94⅔
	Syracuse Chilled Plow Company		100
	Van Brunt Manufacturing Company, The		100
	1/ Name was formerly Iowa Transmission Company.		
	2/ Corporation dissolved.		
2-28-45	DEERFIELD PACKING CORPORATION		
	* Cumberland Automobile & Truck Co.		100
	* Bauer Sales Corporation		100
	Cumberland Warehouse Corporation		100
12-31-45	DEISEL-WEMMER-GILBERT CORPORATION, THE		
1-31-45	DEJAY STORES INC.		
	Dejay Central Stores, Inc.		100
	Dejay Eastern Stores, Inc.		100
	Dejay West Virginia Stores, Inc.		100
	Dejay Western Stores, Inc.		100
	Horman's Inc.		100
	Kay-Selly Stores, Incorporated		100
12-31-45	DELAWARE POWER & LIGHT COMPANY		
	Eastern Shore Public Service Company of Maryland, The		100
	Eastern Shore Public Service Company of Virginia		100
6-30-45	DELTA AIR CORPORATION		
12-31-45	DENNISON MANUFACTURING COMPANY		
	Dennison Company		99-3/4
	Dennison Manufacturing Company of Canada, Ltd.		99-3/5
	* Dennison Manufacturing Company, Ltd.		79-23/63

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12-31-45	DERBY GAS & ELECTRIC CORPORATION		
	Danbury and Bethel Gas and Electric Light Company, The		100
	Derby Gas and Electric Company, The		100
	Derby Gas and Electric Corporation of Connecticut, The		100
	Wallingford Gas Light Company, The		100
12-31-45	DERBY OIL COMPANY, THE		
12-31-45	DETROIT EDISON COMPANY, THE		
	Edison Illuminating Company of Detroit, The		100
	(Essex County Light and Power Company, Limited		100)
	(Peninsular Electric Light Company, The		100)
	(St. Clair Edison Company		100)
	(Washtenaw Light and Power Company, The		100)
12-31-45	DETROIT GASKET AND MANUFACTURING COMPANY		
12-31-45	DETROIT GRAY IRON FOUNDRY COMPANY		
7-31-45	DETROIT-MICHIGAN STOVE COMPANY		
	(Art Stove Company		100)
	(Detroit Stove Works		100)
	(Michigan Stove Company		100)
12-31-45	DETROIT STEEL CORPORATION		
	(Bancroft Steel Corporation		100)
	(Century Steel Corporation		100)
	(Midwest Steel Company		100)
	* Reliance Steel Corporation (Canada) Limited		100
12-31-45	DETROIT STEEL PRODUCTS COMPANY		
	Fenestra Construction Company		100
11-30-45	DEVOE & RAYNOLDS COMPANY, INC.		
	Beckwith-Chandler Company		100
	(Jones-Dabney Co.		100)
	(Peaslee-Gaulbert Paint and Varnish Company		100)
	Truscon Laboratories, Inc.		99.96
12-31-45	DEVONIAN OIL COMPANY		
12-31-45	DEWEY AND ALMY CHEMICAL COMPANY		
	Dalex, Ltd.		100
	Dewey and Almy Chemical Company of Canada, Ltd.		100
	Dewey and Almy, Ltd.	(a)	59.5
	(Dewey and Almy Company 1/		100)
	Dewey and Almy, Ltd.	(a)	40.5
	Dewey and Almy Proprietary, Ltd.		100
	Dewey and Almy (Argentina) Sociedad Anonima Industrial Y Comercial		70
	1/ Inactive except that it holds title to certain real estate.		
12-31-45	DI GIORGIO FRUIT CORPORATION		
	*(Di Giorgio Wine Company		100)
	*(Klamath Lumber & Box Co.		100)
	* New York Fruit Auction Corporation		50.8
12-31-45	DIAMOND MATCH COMPANY, THE		
	Consolidated Building Materials, Incorporated		100
	National Traffic Bureau, Inc.		100
	Uniform Chemical Products, Inc.		100
	Wisconsin Match Corporation 1/		100
	1/ Dissolved June 30, 1945.		
12-31-45	DIAMOND T MOTOR CAR COMPANY		
7-31-45	DIANA STORES CORPORATION		
	Peggie Hale, Inc. (New York) 1/		100
	Cobbs, Inc.		100
	Peggie Hale of Atlanta, Inc.		100
	Peggie Hale of Charlotte, Inc.		100

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7-31-45	DIANA STORES CORPORATION (Continued)		
	Peggie Hale, Inc. (New York)(Continued)		
	Peggie Hale of Chattanooga, Inc.		100
	Peggie Hale of Columbus, Inc.		100
	Peggie Hale of Evansville, Inc.		100
	Peggie Hale of Greensboro, Inc.		100
	Peggie Hale of Hammond, Inc.		100
	Peggie Hale, Inc. (Delaware)		100
	Peggie Hale, Laura Street, Inc.		100
	Peggie Hale of Macon, Inc.		100
	Peggie Hale, Main Street, Inc.		100
	Peggie Hale of Nashville, Inc.		100
	Peggie Hale of Orlando, Inc.		100
	Peggie Hale of Raleigh, Inc.		100
	Peggie Hale of Richmond, Inc.		100
	Vogue of Norville, Inc.		100
	1/ Merged with Diana Stores Corporation on August 1, 1945.		
7-31-45	DISTILLERS CORPORATION-SEAGRAMS LIMITED		
	British Columbia Distillery Company Limited, The		100
	Brown, Limited, Robert		100
	Calvert Distillers (Canada) Limited		100
	(Cameron & Son Limited, Stewart		100)
	Distillers Corporation Limited		100
	(Mackenzie and Co. (Distillers) Limited, Morley E.		100)
	Seagram-Distillers (Western) Limited		100
	(Maclaren & Company Limited, Alexander		100)
	SEAGRAM & SONS, INC., JOSEPH E.		100
	Browne-Vintners Co., Inc.		100
	(Browne-Vintners Massachusetts, Inc.		100)
	Calvert Distilling Co., The		100
	Assets Corporation		100
	A. & K. Beverages, Inc.		51
	Eastern Wine & Liquor Company		51
	House of Stover, Inc.		100
	(Kaskp Distillers Products Corp.		100)
	National Wine & Liquor Co., Inc.		51
	Calvert Distillers Corporation		100
	Distillers Products Sales Corporation	(a)	37.5
	Kessler Distilling Co., Inc., Julius		100
	(Lord Calvert Distilleries, Inc.		100)
	(Maryland Club Distilling Co., Inc.		100)
	Maryland Distillery, Inc.		100
	(Maryland Pure Rye Distillery, Inc.		100)
	Pharma-Craft Corporation, The	(b)	35
	Carstairs Bros. Distilling Co., Inc.		100
	Carstairs Distillers Corporation		100
	Dant & Dant of Kentucky		100
	(Distillers Product Sales Corporation, The		100)
	Distillers Warehouses, Inc.		100
	Jones and Company, Inc., Paul		100
	(Jones & Company, Paul		100)
	(Mattingly & Moore Distillery Co.		100)
	(Duffy Malt Whiskey Co.		100)
	Gallagher & Burton, Inc.		100
	Hunter-Wilson Distilling Co., Inc.		100
	Jameson & Company, Inc., William		100
	(Jefferson County Distillery Co.		100)
	McKenna, Inc., H.		100
	(Meadville Distillery, Inc.		100)
	Old Lewis Hunter Distillery Company		100
	(Mount D'Or Wine Co., Inc.		100)
	Pharma-Craft Corporation, The	(b)	65
	(Peabody, Inc., Mary		100)
	Seagram-Distillers Corporation		100
	Distillers Products Sales Corporation	(a)	62.5
	Seagram, Inc. (Kentucky)		100
	Frankfort Distilleries, Incorporated		100
	(Antique Distillery Co.		100)
	Frankfort Distillers Corporation		100
	(Old Baker Distillery Co.		100)

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7-31-45	DISTILLERS CORPORATION-SEAGRAMS LIMITED (Continued)		
	SEAGRAM & SONS, INC., JOSEPH E. (Continued)		
	(Seagram, Inc. (Nebraska)		100)
	(Small Grain Distilling Co.		100)
	Seagram & Sons, Limited, Joseph E. (Canada)		100
	Seagram Distillers (Ontario) Limited		100
	(Seagram & Sons, Limited, Joseph E. (Scotland)		100)
10-31-45	DIVCO CORPORATION		
12-31-45	DIXIE CUP COMPANY 1/		
	Dixie Cup Company (Canada) Limited		100
	Individual Drinking Cup Company, Inc.		100
	(Individual Service Company, Incorporated		100)
	1/ Formerly DIXIE-VORTEX COMPANY.		
12-29-45	DIXIE-HOME STORES		
12-31-45	DIXIE ICE CREAM CO.		
12-31-45	DOBECKMUN COMPANY, THE		
10-31-45	DODGE MANUFACTURING CORPORATION		
	Etching Company of America		100
	* Mishawaka Housing Corporation		100
6-30-45	DOEHLER-JARVIS CORPORATION		
12-31-45	DOERNBECHER MANUFACTURING COMPANY		
	Pacific Laboratories, Inc.		100
12-31-45	DOME MINES LIMITED		
	* Dome Exploration (Canada) Limited		100
	(Indian Molybdenum Limited		79.6)
	* Sigma Mines (Quebec) Limited		62.6
3-31-45	DOMESTIC INDUSTRIES, INC.		
	Domestic Finance Corporation (California)		100
	Domestic Finance Corporation (Delaware)		100
	Domestic Finance Corporation (Indiana)		100
	Domestic Finance Corporation (Maryland)		100
	Domestic Finance Corporation (New York)		100
	* Herman, Inc.		100
12-31-45	DOMINGUEZ OIL FIELDS COMPANY		
4-30-45	DOUBLE "C" MINING CORPORATION		
11-30-45	DOUGLAS AIRCRAFT COMPANY, INC.		
	* Western Land Improvement Company		100
5-31-45	DOW CHEMICAL COMPANY, THE		
	Cliffs Dow Chemical Company		60
	Dow Chemical of Canada, Limited		100
	* Dow Corning Corporation 1/		50
	Dow Magnesium Corporation		100
	Dowell Incorporated		100
	Dowell Sociedad Anonima (Mexico)		100 2/
	* Ethyl-Dow Chemical Company 1/		50
	Midland Ammonia Company		75
	1/ The registrant disclaims any admission of the actual existence of effective control.		
	2/ Except for qualifying shares for Directors as required by Mexican Law.		
12-31-45	DOW DRUG COMPANY, THE (OHIO)		
	Dow Drug Company, The (Delaware)		98.8
	*(Hygeia Chemical Company, The		100)
12-31-45	DR. PEPPER COMPANY		
	Circle A Ginger Ale Co.		100
	Dr. Pepper Bottling Co.		100

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9-30-45	DRACKETT COMPANY, THE		
	Drackett Products Company, The		100
12-31-45	DRAGON CONSOLIDATED MINING COMPANY		
12-31-45	DRAVO CORPORATION		
	* Charleroi Supply Company		64
	Dravo-Doyle Company		100
	Eastern Ohio Sand and Supply Company		100
	* Fullerton-Portsmouth Bridge Company		69.2
	Union Barge Line Corporation		87.2
	Southern Transfer Company		100
10-31-45	DRESSER INDUSTRIES, INC.		
	Bovaird & Seyfang Manufacturing Company		100
	Bryant Heater Company		100
	Clark Bros. Co., Inc.		100
	Day & Night Manufacturing Company		100
	Day and Night Flare Corporation		100
	Dresser Manufacturing Company, Ltd.		100
	International Derrick & Equipment Company		100
	Stacey Bros. Gas Construction Company, The		100
	Kobe, Inc.		100
	Pacific Pumps, Inc.		100
	Pacific Pumps, Inc. Mid-Continent Division		100
	Payne Furnace Company		100
	Roots-Connersville Blower Corporation		100
12-31-45	DRIVER-HARRIS COMPANY		
	* British Driver-Harris Company, Ltd. (England)		95.6
	* Etablissements Driver-Harris (France)	(a)	38
	* Etablissements Driver-Harris (France)	(a)	53.7
	* Irish Driver-Harris Company, Ltd..		1/
	* Societa Anonima Italiana Driver-Harris (Italy)	(b)	6
	* Societa Anonima Italiana Driver-Harris (Italy)	(b)	80

1/ "Irish Driver-Harris Company, Ltd. has outstanding four shares of capital stock with a par value of £ 1 each, certificates for one share having been issued to each of four individuals. However, the four individuals are, in effect, nominees of British Driver-Harris Company, Ltd., which supplied the Irish Company with its original working capital, so that the management policies and the operations of the Irish Company are, in effect, controlled by British Driver-Harris Company, Ltd."

12-30-45	DU MONT LABORATORIES, INC., ALLEN B.		
12-31-45	DU PONT DE NEMOURS AND COMPANY, E. I.		
	Canadian Pyrites, Ltd.		100
	* Cia Sud-Americana de Explosivos		57.4
	Compania Mexicana de Explosivos, S. A.		100
	(Du Pont de Nemours & Company of Pennsylvania, E. I.		100)
	Du Pont Inter-America Chemical Company, Inc.		100
	Du Pont (Peru) S. A.		100
	Du Pont, S. A.		100
	* Gardinol Corporation		55
	* International Freighting Corporation, Inc.		66.7
	* Kinetic Chemicals, Inc.		51
	Maureen Coal Company		100
	Penn Development Company		100
	* REMINGTON ARMS COMPANY, INC.		60.2
	(Peters Cartridge Company, The		100)
	Remington Arms Union Metallic Cartridge Company, Ltd., The		100
	(Union Metallic Cartridge Company, The		100)
12-31-45	DUNHILL INTERNATIONAL, INC.		
	Dunhill, Inc., Mary		100
	Dunhill of London, Inc., Alfred		100
	Dunhill Men's Toiletries Ltd., Alfred		100
	Parker of London, Ltd.		100
5-31-45	DUPLAN CORPORATION, THE		

REGISTRANTS AND SUBSIDIARIES

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	DUQUESNE BREWING COMPANY OF PITTSBURG		
	*(Fifteen (15) companies (names omitted)		100)
12-31-45	DUQUESNE LIGHT COMPANY		
	Allegheny County Steam Heating Company		100
12-31-45	DUREZ PLASTICS & CHEMICALS, INC.		
	Two (2) companies 1/		100

1/ Names omitted.

7-31-45	DURO TEST CORPORATION		
	Arc Ray Electric Corporation 1/		100
	New Republic Radio Corporation		100
	Shippen Holding Company		100
	Tungsten Products Corporation		100
	Tungsten Research Labcratories, Inc.		100

1/ Name changed from Arc-Ray Lamp Works.

11-30-45	DWIGHT MANUFACTURING CO.		

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
	(E)		
11-30-45	EAGLE-PICHER COMPANY, THE		
	Eagle-Picher Company of Texas, The		100
	Eagle-Picher Mining and Smelting Company, The		100
	Arkansas Smelting Company		100
	Boston Picher Realty Company		100
	Consolidated Supply Company		100
	* Eagle Picher de Mexico, S. A. de C. V. 1/		100
	* Minas de Durango, S. A. de C. V. 2/		100
	* Minas de Guerrero, S. A.		94
	Eagle-Picher Sales Company, The		100
	Kansas City Smelting and Manufacturing Company		100
	* McArthur, Irwin, Limited		40
	Northeast Oklahoma Railroad Company, The		100
	1/ Formerly Compania de Minas, S. A.		
	2/ Formerly Vaupell & Garcia, S. A.		
5-31-45	EARLY & DANIEL COMPANY, THE		
	* Thorobread Company, The		53.12
12-31-45	EASON OIL COMPANY		
3-31-45	EAST BOSTON COMPANY		
	* Boston Port Development Co.		51
12-31-45	EAST CROWN POINT CONSOLIDATED MINING COMPANY		
12-31-45	EAST STANDARD MINING COMPANY		
12-31-45	EAST TEXAS SALT WATER DISPOSAL COMPANY		
12-31-45	EAST TINTIC COALITION MINING COMPANY		
12-31-45	EAST UTAH MINING COMPANY		
12-31-45	EASTERN AIR LINES, INC.		
	* Eastern Air Lines, S. A.		100
12-31-45	EASTERN GAS AND FUEL ASSOCIATES		
	Boston Consolidated Gas Company		100
	Boston Tow Boat Company		100
	Castner, Curran & Bullitt, Incorporated		100
	Connecticut Coke Company, The		100
	*(Deane Commercial Towing Company		100)
	*(Everett Coke Company		100)
	*(Koppers Coke Company		100)
	*(Koppers Stores, Inc. 1/		100)
	Mystic Iron Works		100
	New England Coal & Coke Company		100
	New England Coke Company		100
	Old Colony Gas Company		100
	Philadelphia Coke Company		100
	* Virginian Corporation, The		95
	* Virginian Railway Company, The		30.5 2/
	1/ This company was subsequently dissolved February 8, 1946.		
	2/ Represents percentage of voting stock of this company owned by its parent. The registrant disclaims any admission of the actual existence of effective control.		
12-31-45	EASTERN STAINLESS STEEL CORPORATION		
	Industrial Steels, Inc.		100
	Stainless Surface Hardening Company		100

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6-30-45	EASTERN SUGAR ASSOCIATES (A TRUST)		
	Eastern Lighterage Company	(a)	40
	Rosacad Shipping Corporation		100
	Eastern Lighterage Company	(a)	60
	Las Tiendas, Inc.		100
12-29-45	EASTMAN KODAK COMPANY		
	Bays Mountain Construction Company		100
	*(Cadett & Neall, Limited		100)
	Canadian Kodak Co., Limited		100
	Canadian Kodak Sales Limited		100
	(Chemical Wood Corporation		100)
	Eastman Gelatine Corporation		100
	Eastman Kodak Stores Co. (Illinois)		100
	Eastman Kodak Stores, Inc. (California)		100
	Eastman Kodak Stores, Inc. (Colorado)		100
	Eastman Kodak Stores, Inc. (District of Columbia)		100
	Eastman Kodak Stores, Inc. (Florida)		100
	Eastman Kodak Stores, Inc. (Iowa)		100
	Eastman Kodak Stores, Inc. (Louisiana)		100
	Eastman Kodak Stores, Inc. (Maine)		100
	Eastman Kodak Stores, Inc. (Michigan)		100
	Eastman Kodak Stores, Inc. (Missouri)		100
	Eastman Kodak Stores, Inc. (Nebraska)		100
	Eastman Kodak Stores, Inc. (New Jersey)		100
	Eastman Kodak Stores, Inc. (New York)		100
	Eastman Kodak Stores, Inc. (Ohio)		100
	Eastman Kodak Stores, Inc. (Oregon)		100
	Eastman Kodak Stores, Inc. (Pennsylvania)		100
	Eastman Kodak Stores, Inc. (Texas)		100
	Eastman Kodak Stores, Inc. (Utah)		100
	Eastman Kodak Stores, Inc. (Washington)		100
	Eastman Kodak Stores, Inc. (Wisconsin)		100
	Eastman Kodak Stores, Incorporated (Georgia)		100
	Eastman Kodak Stores, Incorporated (Maryland)		100
	Eastman Kodak Stores Incorporated (Minnesota)		100
	Eastman Photographic Materials Limited (British Columbia)		100
	Eastman Photographic Materials Limited (Canada)		100
	Eastman Photographic Materials Limited (Manitoba)		100
	Eastman Photographic Stores Limited (Ontario)		100
	* Kodak Aktiengesellschaft	(a)	95.2
	* Kodak Aktieselskab		100
	Kodak Argentina, Ltd.		100
	* Kodak (Australasia) Proprietary Limited		50.1
	* Kodak New Zealand Limited		100
	* Harringtons Proprietary Limited		100
	* Rayophone Proprietary Limited		100
	Kodak Brasileira, Ltd.		100
	Kodak Chilena, Ltd.		100
	Kodak Colombiana, Ltd.		100
	Kodak Cubana, Ltd.		100
	* Kodak (East Africa), Limited		100
	*(Howse & McGeorge, Limited		100)
	* Kodak (Egypt) Societe Anonyme		100
	* Kodak-Gesellschaft m.b.H.		100
	Kodak Hawaii, Ltd.		100
	* Kodak Japan, Limited		100
	* Kodak, Limited		100
	* Adhesive Dry mounting Company, Limited, The		60.8
	* Bussard, Limited, L.		51
	* Doughtys Limited		100
	* Dowty, Limited, E. F.		51
	* Hall & Hudson, Limited		100
	*(Hurman, Limited		100)
	* London Pharmacists' D. & P. Service Limited, The		51
	* McInnes & Wilton, Limited		68.01
	* Miller Bros., Hall & Company, Limited		55.9
	* Nash Kenyon & Co., Limited		60
	* Photo Finishers (Glasgow) Limited		51
	* Photostat Limited		100
	*(Sensitised Fabric Company Limited, The		100)

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12-29-45	EASTMAN KODAK COMPANY (Continued)		
	* Kodak, Limited (Continued)		
	* Reflex Photo Works, Limited		71.4
	* Roll Film Company, Limited, The		50.99
	* Stuart Photo Services, Limited		75.4
	* Taylors Developing & Printing Works, Limited		60
	* Taylors (Guildford), Limited		70
	* Thompson, Limited, G. & E.		51
	* United Photographers, Limited		95
	* University Photo Works, Limited		51
	Kodak Mexicana, Ltd.		100
	Edificios Kodak, Sociedad Anonima		100
	Kodak Panama, Ltd.		100
	* Kodak-Pathe Societe Anonyme Francaise		99.98
	* Societe Anonyme Immobiliere du 28 Place Vendome	(b)	94.7
	Kodak Peruana, Ltd.		100
	* Kodak Philippines, Ltd.		100
	* Kodak Societate Anonima Romana		100
	* Kodak (South Africa), Limited		100
	Kodak Spolka z ograniesona odpowiedsialnoscia 1/		100
	Kodak Uruguaya, Ltd.		100
	* Naamloose Vennootschap Handelsvereeniging Kodak-Pathe Internationaal		100
	*(Fotopan A. G. (Fotopan S. A.)		100)
	* Kodak Naamloose Vennootschap		100
	* Naamloose Vennootschap Kino - en Fotohandel "Camee"		70
	* Kodak Sociedad Anonima (Spain)		100
	* Kodak Societe Anonima (Italy)		100
	* Kodak Societe Anonyme (Belgium)		100
	* Kodak Societe Anonyme (Switzerland)		100
	* Pathe of France Limited		100
	* Societe Anonyme Immobiliere du 28 Place Vendome	(b)	4.6
	* Pown Corporation		100
	* Kodak Aktiengesellschaft	(a)	4.8
	Recordak Corporation		100
	Ridge Construction Corporation		100
	Tennessee Eastman Corporation		100
	*(Wratten & Wainwright, Limited		100)
	Three (3) foreign companies (names omitted)		100
	1/ Investment charged off 1939.		
12-31-45	EASY WASHING MACHINE CORPORATION		
	*(Syracuse Washing Machine Sales Co., Inc.		100)
12-31-45	EATON MANUFACTURING COMPANY		
	(Detroit Motor Valve Company		100)
	* Dynamatic Corporation		100
	Eaton Products Inc.		100
	Eaton-Wilcox-Rich Limited		100
	(Reliance Manufacturing Company, The		100)
	(Rich Steel Products Company		100)
	(Rich Tool Company		100)
	(Torbensen Axle Company, The		100)
	(Wilcox-Rich Corporation, The		100)
6-30-45	ECONOMY GROCERY STORES CORPORATION		
	Horn Liquors, Inc.		100
	S. S. Realty Co., Inc.		100
	Stop and Shop, Inc.		100
12-31-45	EDDY PAPER CORPORATION, THE		
	Rochester Folding Box Company, The		100
12-31-44	EDISON BROTHERS STORES, INC.		
	E-V Stores, Ltd., The 1/		100
	1/ Organized subsequent to the date of the above statement.		

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-44	EDISON BROTHERS STORES, INC. (Continued)		
	Edison Brothers Company (Georgia)		100
	Edison California Stores, Inc.		100
	Edison Colorado Stores, Inc.		100
	Edison Illinois Stores, Inc.		100
	Edison Minnesota Stores, Incorporated		100
	Edison Missouri Stores, Inc.		100
	Edison New York Stores, Inc.		100
	Edison Ohio Stores, Inc.		100
	Edison Oklahoma Stores, Inc.		100
	Edison Pennsylvania Stores, Inc.		100
	Edison Tennessee Stores, Inc.		100
	Edison Utah Stores, Inc.		100
	Edison Virginia Stores, Incorporated		100
	Edison Washington Stores, Inc.		100
	Edison Wisconsin Stores, Inc.		100
	Leed's Shoe Stores, Inc.		100
	1/ Organized subsequent to the date of the above statement.		
12-31-45	EKCO PRODUCTS COMPANY (ILLINOIS)		
	*(A & J Kitchen Tool Company		100)
	Ekco Products Company (Maryland)		100
	Geneva Forge, Inc.		100
	Wassillon Aluminum Company, The		100
	Platers & Stampers, Limited		100
	Tebbets Spool Co., Inc., E. L.		100
12-31-45	EL DORADO OIL WORKS		
	* Calcobo, Inc.		1/
	El Dorado Terminal Co.		100
	* El Dorado Trading Co.		1/
	1/ Percentage of control omitted.		
12-31-45	EL PASO ELECTRIC COMPANY (TEXAS)		
12-31-45	EL PASO NATURAL GAS COMPANY		
	Cia Occidental de Gas, S.A. de Capital Variable		100
	El Paso Gas Transportation Corporation		100
	Engas Company, The 1/		100
	Pressure Weld Company		100
	Western Gas Company		100
	(Winkler County Pipe Line Company		100)
	1/ Subsequently merged with the El Paso Natural Gas Company as of February 1, 1946.		
11-30-45	ELASTIC STOP NUT CORPORATION OF AMERICA		
4-30-45	ELDER MANUFACTURING COMPANY		
12-31-45	ELECTRIC AUTO-LITE COMPANY, THE		
	Alcet-Electro Products Corporation		100
	Alemite Die-Casting & Mfg. Company		100
	American Enameled Magnet Wire Company, The		100
	Auto-Lite Batteries of Canada, Limited		100
	Auto-Lite Battery Corporation		100
	Auto-Lite Export Co. Inc.		100
	Northeastern Engineering Corporation		100
	Owen-Dyneto Corporation, The		100
	Auto-Lite Battery Corporation of California		100
	Burt Foundry Company, The		100
	Corcoran-Brown Lamp Company, The		100
	Electric Auto-Lite, Limited		100
	Prest-O-Lite Battery Company, Limited		100
	International Manufacturing Company		100
	Moto Meter Company of Canada, Ltd.		100
	Moto Meter Gauge & Equipment Corporation		100
	Orion Electric Company, The		100
	Prest-O-Lite Battery Company, Inc.		100
	American Leather Products Corporation		100
	Sterling Cable Corporation, The		100
	Two (2) companies (names and percentage of control omitted)		

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12-31-45	ELECTRIC BOAT COMPANY		
	(Elco Company		100)
	Elco Cruisers, Inc.		100
12-31-45	ELECTRIC CONTROLLER & MANUFACTURING COMPANY, THE		
12-31-45	ELECTRIC HOUSEHOLD UTILITIES CORPORATION		
	*(Hurley Machine Company		100)
	*(Hurley Machine Company (England) Limited		100)
	Meadows Corporation, The		100
	Thor-Canadian Company, Limited		100
12-31-45	ELECTRIC POWER & LIGHT CORPORATION (MAINE)		
	ARKANSAS POWER & LIGHT COMPANY		92
	Capital Transportation Company		100
	(White River Power Company		100)
	DALLAS RAILWAY & TERMINAL COMPANY		89.4
	Electric Power & Light Corporation (New York)		100
	Gentilly Development Company, Inc.		100
	LOUISIANA POWER & LIGHT COMPANY		95.3
	MISSISSIPPI POWER & LIGHT COMPANY		91.8
	NEW ORLEANS PUBLIC SERVICE INC.		95.1
	UNITED GAS CORPORATION (DELAWARE)		94.9
	Duval Texas Sulphur Company		74.7
	Houston Gas & Fuel Company		100
	Mississippi River Fuel Corporation		46.7
	Union Producing Company		100
	United Gas Pipe Line Company		100
	United Oil Pipe Line Company		100
	United Gas Corporation (New York)		100
	United Gas Public Service Company (Arkansas)		100
	United Gas Public Service Company (Florida)		100
	United Gas Public Service Company (Mississippi)		100
	United Gas Public Service Company (Texas)		100
	United Gas Public Service Company, Inc. (Alabama)		100
	United Gas Public Service Company, Inc. (Louisiana)		100
	United Gas System, Inc. (Alabama)		100
	United Gas System, Inc. (Louisiana)		100
	United Gas System, Inc. (Mississippi)		100
	United Gas System, Inc. (Texas)		100
	UTAH POWER & LIGHT COMPANY		92.4
	(Utah Light and Traction Company		99.98)
	Western Colorado Power Company, The		99.94
12-31-45	ELECTRIC STORAGE BATTERY COMPANY, THE		
	Exide Batteries of Canada, Limited		100
	Willard Storage Battery Company		100
	Grant Storage Battery Company		100
	Jordan Electrical Manufacturing Company		100
	* Willard Storage Battery Company of Australia, Pty., Limited		100
	Willard Storage Battery Company of California		100
	Willard Storage Battery Company of Canada, Limited		100
12-31-45	ELECTRICAL PRODUCTS CORPORATION		
	Electrical Products Corporation of Oregon		100
	Electrical Products Supply Company		100
12-31-45	ELECTROGRAPHIC CORPORATION		
	Advance-Independent Electrotype Co., Inc.		100
	(American Electrotype Co., Inc.		100)
	(Independent Typesetting Co., Inc.		100)
	Lake Shore Electrotype Co., Inc.		100
	Michigan Electrotype & Stereotype Co., Inc.		100
	Photo-Lettering, Inc.		100
	(Reilly Electrotype Co., Inc.		100)
	Reilly Plastictype Corp.		100
	Stone-Wright Studios, Inc.		100
	(Typographic Service Co. of New York, Inc.		100)
	Vogue-Wright Studios, Inc.		100

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12-31-45	ELGIN NATIONAL WATCH COMPANY		
	* Canadian Elgin Watch Company		100
	(Elgin Clock Company		100)
	(Elgin Watch Case Company		100)
	*(Elgin Watches (England) Limited		100)
	(Elgin Watchmakers College		100)
	(Timemaster, Inc. 1/		100)
	1/ The registrant reported that this company's operations were discontinued as of December 31, 1945.		
12-31-45	ELLIOTT COMPANY		
12-31-45	EMERALD COAL AND COKE COMPANY		
	Emerald Land Company		100
	Puritan Land Company		100
9-30-45	EMERSON ELECTRIC MANUFACTURING COMPANY, THE		
10-31-45	EMERSON RADIO & PHONOGRAPH CORPORATION		
	Radio Speakers, Inc. (Illinois)		100
12-31-45	EMPIRE DISTRICT ELECTRIC COMPANY, THE		
12-31-45	EMPIRE GAS AND FUEL COMPANY		
	(American Gas Production Company		100)
	Cities Service Gas Company		100
	Cities Service Oil Company (Delaware)		100
	Empire Pipeline Company		100
12-31-45	EMPIRE MINES COMPANY		
12-31-45	EMPLOYERS' GROUP ASSOCIATES		
	* American Employers' Insurance Company		100
	* Employers' Fire Insurance Company		100
1-31-45	EMPORIUM CAPWELL COMPANY, THE		
	*(Capwell Company, The H. C.		100)
	*(Taft & Pennoyer Company, The		100)
12-31-45	ENSCO DERRICK & EQUIPMENT COMPANY		
	* Ensco Engineering Co., Ltd.		84.4
11-30-45	ENDICOTT JOHNSON CORPORATION		
	Brownell Shoe Company		100
	(Endicott Johnson Realty Co.		100)
	Endicott Johnson Shoe Company		100
	Endicott Water Works Company		100
	Father & Son Shoe Stores, Inc.		100
	Great Atlantic Shoe Co., Inc.		100
	Lehigh Safety Shoe Co.		100
	Merit Shoe Co., Inc.		100
	Miller United Shoe Co., Inc.		100
	Tunkhannock Shoe Company		100
	Tuttle-Scott Stores, Inc.		100
12-31-45	ENGINEERS PUBLIC SERVICE COMPANY (INCORPORATED)		
	El Paso Electric Company (Delaware)		100
	* Epsco, Inc.		1/
	GULF STATES UTILITIES COMPANY		70
	VIRGINIA ELECTRIC AND POWER COMPANY		99.8
	Western Public Service Company, The 2/		100
	1/ All of the Capital Stock of this company is held by certain operating subsidiaries of the registrant. Name was formerly Engineers Public Service Company, Inc.		
	2/ Registrant subsequently sold its interest in this company on February 28, 1946.		
4-30-45	EQUITABLE OFFICE BUILDING CORPORATION		

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4-31-45	ESQUIRE, INC.		
	Apparel Arts, Inc.		100
	(Ken, Inc.		100)
12-31-45	EUREKA BULLION MINING COMPANY		
12-31-45	EUREKA LILLY CONSOLIDATED MINING COMPANY		
12-31-45	EUREKA MINES COMPANY		
12-31-45	EUREKA STANDARD CONSOLIDATED MINING COMPANY		
	* EUREKA LILLY CONSOLIDATED MINING COMPANY		1/
	1/ Percentage of control omitted. Registrant owned 269,048 common capital shares, par value 10 cents per share.		
7-31-45	EUREKA WILLIAMS CORPORATION 1/		
	(Williams Oil-O-Matic Heating Corporation		100)
	1/ Formerly Eureka Vacuum Cleaner Company. Name changed January 14, 1946. On June 4, 1945, the merger of Williams Oil-O-Matic Heating Corporation, Bloomington, Illinois, with and into EUREKA VACUUM CLEANER COMPANY (Continuing corporation) was consummated.		
12-31-45	EVANS PRODUCTS COMPANY		
	Evans Products Company, Limited		100
	Evans Timber Company		100
2-28-45	EVERSHARP, INC.		
	Eversharp, Ltd. (Canada)		100
	* Eversharp, Limited (England)		100
	*(Wahl Company, The		100)
	* War Products Division, Eversharp, Inc.		100
12-31-45	EWA PLANTATION COMPANY		
11-30-45	EX-CELL-O CORPORATION		
	American Paper Bottle Company, The		100
4-30-45	EXCHANGE BUFFET CORPORATION		
	(Exchange Buffet Corporation of New Jersey		100)
	(Windsor Restaurant, Inc.		100)
12-31-45	EXETER OIL COMPANY, LTD.		
	Exeter Refining Company		86.6
12-31-45	EXPRESO AEREO INTERAMERICANO, S. A.		
	* Expreso Aereo Inter-Americano Agency, Inc.		100

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	(F)		
11-30-45	FABRICON PRODUCTS, INC.		
	Fabricon Products, Inc., of New York		100
	Fabricon Products, Inc., of Ohio		100
	Fabricon Products, Inc., of Pennsylvania		100
2-3-45	FAIR, THE		
12-31-45	FAIRBANKS, MORSE & CO.		
	Fairbanks, Morse & Co., Incorporated		100
	Fairbanks, Morse de Mexico, S. A.		100
	Inland Utilities Company, The		100
	* Municipal Acceptance Corporation		100
	* One (1) company		1/
	Peet Realty Company 2/		100
	(Two (2) companies		1/)
	1/ Name and percent of control omitted.		
	2/ In the process of dissolution.		
12-31-45	FAIRCHILD CAMERA AND INSTRUMENT CORPORATION		
	(Fairchild Aerial Camera Corporation		100)
	Fairchild Aerial Surveys, Inc.		57
	(Fairchild Aviation Corporation of New York		100)
12-31-45	FAIRCHILD ENGINE AND AIRPLANE CORPORATION		
	Al-Fin Corporation		100
	Duramold Aircraft Corporation		100
2-28-45	FAIRMONT CREAMERY COMPANY, THE		
	Fairmont Creamery Company of New York, The		100
	Fairmont Creamery Company of Wisconsin, The		100
7-31-45	FAJARDO SUGAR COMPANY OF PORTO RICO, THE		
	Fajardo Development Company, The		99.87
	Loiza Sugar Company		99.93
7-31-45	FAJARDO SUGAR GROWERS ASSOCIATION, THE		
12-31-45	FALL RIVER ELECTRIC LIGHT COMPANY		
	* Montaup Electric Company		33.3 1/
	1/ Represents percentage of ownership in this company by the registrant who disclaims any admission of the actual existence of effective control.		
12-31-45	FALSTAFF BREWING CORPORATION		
6-30-45	FAMILY FINANCE CORPORATION 1/		
	Community Acceptance Corporation (Florida)		100
	Community Acceptance Corporation (Georgia)		100
	Community Acceptance Corporation (Tennessee)		100
	Community Finance Service, Inc. (Louisiana)		100
	Community Loan & Investment Corporation (Georgia)		100
	Community Loan Service, Inc. (Florida)		100
	Community Loan Service, Inc. (Ohio)		100
	Community Loan Service of Kentucky		100
	Family Consumer Discount Company (Pennsylvania)		100
	Family Finance Corporation (Louisiana)		100
	Family Finance Corporation (Maryland)		100
	Family Finance Corporation (New York)		100
	Family Finance Service, Inc. (Florida)		100
	Family Loan Company (Delaware) 2/		100
	Family Loan Corporation (Illinois)		100
	Family Loan Corporation of Massachusetts		100
	Family Loan Corporation of Pennsylvania		100
	Family Small Loan Company of Bristol, Incorporated (Virginia)		100
	Family Small Loan Company of Newport News, Incorporated (Virginia)		100
	Fidelity Loan and Savings Corporation (Tennessee)		100
	Imperial Finance Corporation (Delaware)		100

REGISTRANTS AND SUBSIDIARIES

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
: COMPANIES NOT INCLUDED IN REGISTRANTS' CONSOLIDATED STATEMENTS INDICATED BY ASTERISKS
: LINES OF CONTROL SHOWN BY INDENTATION

DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
6-30-45	FAMILY FINANCE CORPORATION (Continued)		
	Modern Finance Company of Utah (Delaware)		100
	Mutual Loan and Thrift Corporation (Tennessee)		100
	Security Bankers Management Corporation (Delaware)		100
	1/ Formerly FAMILY LOAN SOCIETY, INC.		
	2/ Doing business in Oklahoma.		
12-31-45	FANSTEEL METALLURGICAL CORPORATION		
	Tantalum Corporation of America		100
	Tantalum Defense Corporation		100
	* Vascoloy-Ramet Corporation		66.7
	Carbide Tool & Die Company, Ltd. 1/		100
	1/ Dissolved July 23, 1945.		
4-30-45	FARNSWORTH TELEVISION & RADIO CORPORATION		
6-30-45	FAULTLESS RUBBER COMPANY, THE		
12-31-45	FEDDERS MANUFACTURING COMPANY, INC. 1/		
	1/ Name subsequently changed on January 10, 1946 to FEDDERS-QUIGAN CORPORATION.		
12-31-45	FEDERAL LIGHT & TRACTION COMPANY		
	Albuquerque Gas and Electric Co.		99+
	Deming Ice and Electric Co.		99+
	Electric Land Co., The		100
	Federal Advisers, Inc.		100
	Federal Realty Company		99+
	Las Vegas Light and Power Co., The		99+
	New Mexico Power Company		99+
	Stonewall Electric Company		80
	Tucson Gas, Electric Light and Power Company, The		99+
	Tucson Rapid Transit Company		89+
9-30-45	FEDERAL MACHINE AND WELDER COMPANY, THE		
	* British Federal Welder and Machine Company, Ltd. 1/		50
	1/ The admission of the actual existence of effective control was disclaimed.		
12-31-45	FEDERAL MINING AND SMELTING COMPANY		
	* Blackhawk Mining and Developing Company, Limited		99.7
	* Dome Mountain Gold Mining Company, Limited		51
	* Fairview Mining Company, Limited		51
	* Government Gulch Mining Company, Limited		67.7
	* Green Hill Cleveland Mining Company		50
	* Wyoming Mining and Milling Company		89.9
12-31-45	FEDERAL-MOGUL CORPORATION		
	Federal-Mogul Service, Inc.		100
	Federal-Mogul Service, Ltd.		100
	Superior Bearings Corporation		100
12-31-45	FEDERAL MOTOR TRUCK COMPANY		
8-4-45	FEDERATED DEPARTMENT STORES, INC. (DELAWARE)		
	ABRAHAM & STRAUS, INC.		89.7
	Federated Service, Inc.	(a)	25
	Metropolitan Television, Inc.	(b)	50
	BLOOMINGDALE BROS., INC.		89.5
	Federated Service, Inc.	(a)	25
	Garden Foods, Inc.		100
	Lebastest, Inc.		100
	Metropolitan Television, Inc.	(b)	50
	*(Federated Department Stores, Inc. (New York)		100)
	FILENE'S SONS COMPANY, WM.		68.7
	(Copenhagen Real Estate Trust		100)
	Federated Service, Inc.	(a)	25
	Filene's Television, Inc.		100
	Freeland Corporation		100
	(White Company, R. H.		100)

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
8-4-45	FEDERATED DEPARTMENT STORES, INC. (DELAWARE) (Continued)		
	Foley Brothers Dry Goods Company		100
	Lazarus and Company, The F. and R.		99.11
	Federated Service, Inc.	(a)	25
	Shillito Company, The John		99.34
	(Seven (7) companies (Names and percent of control omitted)		
12-31-45	FERRO ENAMEL CORPORATION		
	Ferro Drier & Chemical Company, The		100
*	Ferro Enamel S. A.		100
	Ferro Enamel Supply Company, The		100
	* Ferro Enameling Company of Holland, N. V. The		100
	Ferro Enamels (Australia) Pty. Ltd.		100
	Ferro Enamels (Canada) Ltd.		100
	* Ferro Enamels, Ltd.		100
	Lawson, Inc., W. B.		100
12-31-45	FIDUCIARY MANAGEMENT, S. A., INCORPORATED 1/		
	* Buffalo Foundry & Machine Co.		96.7
	* Buflovak Co. of Canada Ltd.		100
	* Buflovak Northwest Co.		84.8
	* Kilk Dryers, Inc.		52.8
	* Sumpt Corporation		60.5
	Murray Company, Inc., Donald M.		100
	1/ Formerly Fiduciary Counsel, S. A., Incorporated; said name was changed to FIDUCIARY MANAGEMENT, S. A., INCORPORATED on June 20, 1944. Subsequently, on May 1, 1946, name was again changed to FIDUCIARY MANAGEMENT, INC.		
12-31-45	FILBERT CORPORATION 1/		
	* GAMBLE-SKOGMO, INC.		
	* GAMBLE STORES INCORPORATED		2/
	* Nasco Inc.		32.0
	* Solar Corporation		26.4
	* Western Auto Supply Company (California)		2/
	1/ The Commission had ruled on March 29, 1944, that the registrant does not have control over any company of which it owns voting securities.		2/
	2/ Percentage omitted.		
8-4-45	FILENE'S SONS COMPANY, WM.		
	(Copenhagen Real Estate Trust		100)
	* Federated Service, Inc. 1/		25
	Filene's Television, Inc.		100
	(Freeland Corporation		100)
	(White Company, R. H.		100)
	1/ The stock of Federated Service, Inc., A New York corporation, is owned 25% each by ABRAHAM & STRAUS, INC., BLOOMINGDALE BROS., INC., The F. and R. Lazarus and Company and the registrant, all of which are subsidiaries of FEDERATED DEPARTMENT STORES, INC., parent of the registrant.		
12-31-45	FINANCE COMPANY OF AMERICA AT BALTIMORE, THE.		
	* General Mortgage Corporation		100
	* Atlantic Finance Co.		100
10-31-45	FIRESTONE TIRE & RUBBER COMPANY, THE		
	* Bank of Monrovia, Inc.		100
	Blue Grass Ordnance Depot, Incorporated		100
	Burch Service Stores, Inc.		80
	Compania Anonima Firestone Venezolana		100
	Dimond Service Stores, Inc.		51.4
	Downtown Firestone Service Stores, Inc.		100
	Finance Corporation of America		100
	Firestone Aircraft Company		100
	Firestone Auto Supply & Service Stores, Inc. of Carlisle		100
	Firestone Auto Supply & Service Stores, Inc. of Lancaster		52.2
	Firestone Auto Supply & Service Stores, Inc. of Muskogee		51.7
	Firestone Auto Supply & Service Stores, Inc. of Pittsburgh		100
	Firestone Auto Supply & Service Stores, Inc. of York		60.8
	Firestone Auto Supply & Service Stores of Lynchburg, Incorp.		50.3
	Firestone Auto Supply & Service Stores of Roanoke, Incorporated		100
	Firestone de la Argentina, S. A.		100

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
10-31-45	FIRESTONE TIRE & RUBBER COMPANY, THE (Continued)		
	(Firestone Employees' Gun Club		100)
	Firestone Home & Auto Supply Stores, Inc.		100
	Firestone Industrial Products Company		100
	Firestone Industrial Products Company, Inc.		100
	Firestone Park Land Company		100
	Firestone Park Insurance Agency Company, The		100
	Firestone Plantations Company		100
	(Firestone Plantations Company, Limited		100)
	United States-Liberia Radio Corporation		100
	United States Trading Company		100
	Firestone Rubber & Latex Products Company		100
	* Wattppa Reservoir Company 1/		34.2
	Firestone Rubber & Metal Products Company		100
	Firestone Service Stores of Danville, Incorporated		100
	Firestone Service Stores, Inc. of Billings		51.1
	Firestone Service Stores, Inc. of Butte		50.3
	Firestone Service Stores, Inc. of Davenport		100
	Firestone Service Stores, Inc. of Delray Beach		51.3
	Firestone Service Stores, Inc. of Fairmont		85
	Firestone Service Stores, Inc. of Gainesville		100
	Firestone Service Stores, Inc. of Louisville		100
	Firestone Service Stores, Inc. of Manchester		100
	Firestone Service Stores, Inc. of Orlando		100
	Firestone Service Stores, Inc. of Reading, Pa.		51.7
	Firestone Service Stores, Inc. of Worthington		100
	Firestone Service Stores, Incorporated of Winona		100
	Firestone Service Stores of Madison, Inc.		51.4
	Firestone South Africa (Proprietary) Limited		100
	Firestone Steel Products Company		100
	Firestone Textiles		100
	(Belleville Warehouse Company		100)
	Firestone Textiles (Formerly Bennettsville Cotton Mills)		100
	Firestone Textiles, Incorporated		100
	Firestone Tire & Rubber Company of California		100
	Firestone Tire & Rubber Company of Canada, Limited		100
	Firestone Cotton Mills of Canada, Limited		100
	(Firestone Park Housing Company, Limited		100)
	Firestone Tire & Rubber Company of Nova Scotia, Limited		100
	Firestone Tire & Rubber Company of Quebec, Limited 2/		100
	Firestone Tire & Rubber of Tennessee		100
	Firestone Tire & Rubber Export Company		100
	Compania Cubana de Gomas Firestone, S. A.		100
	Firestone Colombiana, S. A.		100
	(Firestone Del Uruguay, S. A. Commercial E. Industrial		100)
	Firestone Tire and Rubber Company of New Zealand, Limited		100
	(Pneus Firestone Lusitano, Limitada		100)
	Firestone Tyre & Rubber Company of India, Ltd.		100
	Firestone Tyre & Rubber Company, Ltd.		100
	World Wide Carriers, Limited		100
	(Xylos Rubber Company, Limited		100)
	Freed's Tire and Battery Service, Incorporated		100
	G & A Aircraft, Inc.		100
	Good Service Stores, Inc., W. J.		100
	Huntington Firestone Service Stores, Inc., The		53.3
	Industria de Pneumaticos Firestone, S. A.		100
	Johnson's Firestone Service Stores, Inc.		100
	King's Tire & Service Company		64
	Leiser, Inc., Walter E.		51.7
	Lewis Tire Service Company		51
	Maddox, Inc.		100
	McDonald Service Company		100
	McDonald Service Stores, Incorporated		100
	McGoldrick-Sanderson Company		100
	Muskegon Firestone Auto Supply & Service Stores, Inc.		80
	Nebraska Defense Corporation		100
	(Norka Coal Company		100)
	Salley Tire Company, Incorporated		100
	Syracuse Firestone Service Stores, Inc., The		100
	Tire Service Company		62.6
	Tyrrell's Service, Inc.		100
	Utica Firestone Auto Supply & Service Stores, Inc., The		80

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10-31-45	FIRESTONE TIRE & RUBBER COMPANY, THE (Continued)		
	Wolf's Tire Service, Incorporated		51.1
	World Bestos Corp.		100
	Xylos Rubber Company		100
	Xylos Rubber Company of California, The		100
	Youngs Tire Service Company, Inc.		100
	1/ Wattppa Reservoir Company is controlled under an agreement between stockholders.		
	2/ Formerly Automotive Equipment Company, Limited		
3-31-45	FIRST NATIONAL STORES INC.		
	* Ten (10) companies (Names Omitted)		100
12-31-45	FITZ SIMONS & CONNELL DREDGE & DOCK COMPANY		
12-31-45	FITZSIMONS STORES, LTD.		
	* Electric Fresh Roast Co.		60
12-31-45	FLEMING-HALL TOBACCO CO., INC.		
	Health Cigar Co., Inc. (Delaware)		97.6
	Health Cigar Co., Inc. (New York)		100
	Simpson, Studwell & Swick, Ltd.		100
12-31-45	FLINTKOTE COMPANY, THE		
	(Beckman-Dawson Roofing Company		100)
	Flintkote Company of Canada Limited, The		100
	Flintkote Company (Nfld.) Limited		100
	Flintkote Mines Limited		100
	(Hollywood Paper Box Corporation		100)
	* Industrial Asphalts Company Limited		100
	Patent and Licensing Corporation, The		100
	(Pioneer-Flintkote Company		100)
	(Pioneer Paper Company		100)
	Tile-Tex Company, The		100
	* One (1) company		1/
	1/ Name and percent of control omitted.		
12-31-45	FLORENCE STOVE COMPANY		
	* Marshall Steve Co.		100
6-28-45	FLORIDA FOODS, INC.		
12-31-45	FLORIDA POWER CORPORATION		
	GEORGIA POWER AND LIGHT COMPANY		100
12-31-45	FLORIDA POWER & LIGHT COMPANY		
	Consumers Water Company		100
	Utilities Land Company		100
10-31-45	FLORSHEIM SHOE COMPANY, THE		
	* Buffalo Florsheim Shoe Store Company, Inc., The		75
	* Clouse Stone Shoe Company (Oklahoma)		75
	* Florette Shoe Company, The (Illinois)		90
	* Florsheim Boot Shop of Milwaukee, The		100
	* Florsheim Retail Boot Shop, The (Illinois)		96
	* Florsheim Shoe Company, The (Ohio)		90
	* Florsheim Shoe Store Company, The (California)		85
	* Florsheim Shoe Store Company, The (Utah)		90
	* Florsheim Shoe Store Company, The (West Virginia)		80
	* Florsheim Shoe Store Company of Atlanta, Georgia, The		84
	* Florsheim Shoe Store Company of Birmingham, Alabama, The		90
	* Florsheim Shoe Store Company of Boston, Massachusetts, The		84
	* Florsheim Shoe Store Company of Butte, Montana, The		88
	* Florsheim Shoe Store Company of Cleveland, Ohio, The		85
	* Florsheim Shoe Store Company of Dallas, Texas, The		51
	* Florsheim Shoe Store Company of Denver, Colorado, The		90
	* Florsheim Shoe Store Company of Des Moines, Iowa, The		100
	* Florsheim Shoe Store Company of Detroit, Michigan, The		90
	* Florsheim Shoe Store Company of Duluth, Minnesota, The		90
	* Florsheim Shoe Store Company of Fort Worth, Texas, The		100
	* Florsheim Shoe Store Company of Grand Rapids, Michigan, The		80

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
10-31-45	FLORSHEIM SHOE COMPANY, THE (Continued)		
	* Florsheim Shoe Store Company of Hollywood, California, The		55
	* Florsheim Shoe Store Company of Houston, Texas		90
	* Florsheim Shoe Store Co., Inc., The (New York)		90
	* Florsheim Shoe Store Company, Incorporated, of Richmond, Virginia, The		90
	* Florsheim Shoe Store Company of Indianapolis, Indiana		80
	* Florsheim Shoe Store Company of Kansas City, Missouri, The		80
	* Florsheim Shoe Store Company of Long Beach, California, The		75
	* Florsheim Shoe Store Company of Louisville, Kentucky, The		90
	* Florsheim Shoe Store Company of Memphis, Tennessee, The		85
	* Florsheim Shoe Store Company of Minneapolis, Minnesota, The		90
	* Florsheim Shoe Store Company of Nashville, Tennessee		90
	* Florsheim Shoe Store Company of Newark, New Jersey, The		85-1/3
	* Florsheim Shoe Store Company of Oakland, California, Ltd., The		75
	* Florsheim Shoe Store Company of Omaha, Nebraska, The		90
	* Florsheim Shoe Store Company of Philadelphia, Pennsylvania, The		90
	* Florsheim Shoe Store Company of Pittsburg, Pennsylvania, The		90
	* Florsheim Shoe Store Company of Portland, Oregon, The		75
	* Florsheim Shoe Store Company of Providence, Rhode Island		90
	* Florsheim Shoe Store Company of Sacramento, California, Ltd., The		80
	* Florsheim Shoe Store Company of St. Louis, Missouri, The		90
	* Florsheim Shoe Store Company of St. Paul, Minnesota, The		90
	* Florsheim Shoe Store Company of San Bernardino, California, The		75
	* Florsheim Shoe Store Company of San Francisco, California, Ltd., The		80
	* Florsheim Shoe Store Company of Seattle, Washington, The		84
	* Florsheim Shoe Store Company of Toledo, Ohio, The		90
	* Florsheim Shoe Store Company of Wichita, Kansas, The		100
	* Harrisburg Florsheim Shoe Store Company, The		90
	* Reading Florsheim Shoe Store Company, The		80
	* Rochester Florsheim Shoe Store Company, Inc., The		90
5-31-45	FLOUR MILLS OF AMERICA, INC.		
12-31-45	FOLLANSBEE STEEL CORPORATION		
	Brooke County Improvement Company		100
	Follansbee Mining Company		100
	Sheet Metal Specialty Company		100
12-29-45	FOOD FAIR STORES, INC. 1/		
	Big Bear Food Stores, Inc.		100
	1/ Formerly UNION PREMIER FOOD STORES, INC.		
9-30-45	FOOD MACHINERY CORPORATION		
	(Anderson Bateman Manufacturing Co.		100)
	Coastal Chemical Co. Inc.		100
	Cutler Equipment Company		100
	(Florida Broadex Distributors, Inc.		100)
	Mechanical Foundries Co.		100
	Niagara Sprayer & Chemical Co. Inc.		96.4
	Niagara Brand Spray Company, Ltd.		100
	Peerless Pump Division, Inc.		100
	Yakima Equipment Company		100
	One (1) company (Name Omitted)		100
	One (1) company (Name Omitted) 1/		41.7
	1/ The admission of the actual existence of effective control was disclaimed.		
12-31-45	FOREMOST DAIRIES, INC.		
	Foremost Dairies, Inc. of the North		100
	Foremost Farms, Inc.		100
	Southwest Dairy Products Company		87.03
	Dairyland, Inc.		100
	Dairy Investments, Inc.		100
	Southwestern Lloyds		100
12-31-45	FORMICA INSULATION COMPANY, THE		
10-31-45	FORT PITT BREWING COMPANY		
3-31-45	FOSTER AND KLEISER COMPANY		

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12-31-45	FOSTER WHEELER CORPORATION		
	*(Connelly Boiler Co.		100)
	*(Dan Car Corporation		100)
	* Foster Wheeler Limited (Canada)		97
	Foster Wheeler Limited (Great Britain)		100
	* General Regulator Corp.		99.75
	*(Power Specialty Co.		100)
	*(Wheeler Condenser & Engineering Co.		100)
12-31-45	FOSTORIA PRESSED STEEL CORPORATION, THE		
	Safway Steel Scaffolds, Inc.		100
6-30-45	FOUR WHEEL DRIVE AUTO COMPANY, THE		
	* Clintonville Transfer Line, Inc. 1/		54
	Eagle Manufacturing Company		100
	Four Wheel Drive Auto Company, Limited		100
	(Four Wheel Drive Sales Company		100)
	*(International Earth Boring Machine Corporation		65.2)
	(Utility Supply Company		100)
	* Wisconsin Central Airlines 1/		48.2
	1/ Registrant disclaims any admission of the actual existence of effective control.		
6-30-45	FOX BREWING CO., PETER		
6-30-45	FRANCISCO SUGAR COMPANY, THE		
	Compania Azucarera Elia		100
	Inversiones Agricolas Santa Isabel, S. A.	(a)	36.67
	Manuel A. Lage y Compania, S. en C.		100
	Compania Industrial Sevilla, S. A.		100
	Inversiones Agricolas Santa Isabel, S. A.	(a)	63.33
12-31-45	FRANKENMUTH BREWING COMPANY		
12-31-45	FRANKLIN COUNTY DISTILLING COMPANY, INCORPORATED		
	Old Poindexter Distillery, Inc.		95.04
6-30-45	FRANKLIN STORES CORPORATION		
	Diana Stores Corporation		100
	Franklin Stores Corp. of Coffeyville, Inc.		100
	Franklin Stores Corp. of Sherman		100
	(Franklin's Store Corporation of El Paso		100)
	Hidalgo Realty Corporation		100
	Myron Realty Corporation		100
	725 Leopard Street Corporation		100
	548 Pearl Street Corporation		100
	Parisian Co., Incorporated, The		100
	Parisian Harlingen Co., Incorporated, The		100
	(Parisian Stores Corporation, San Antonio, Texas		100)
	Ramcal Corporation		100
12-31-45	FREEPORT SULPHUR COMPANY		
	* Cuban-American Manganese Corporation		98.65
	* Cuban Mining Company		100
	Freeport Exploration Company		100
	* Nicaro Nickel Company		100
	* Cuban Nickel Company		100
	South African Development Company		100
12-31-45	FRIARS ALE BREWING COMPANY 1/		
	Kern Brewing Company, C. 2/		100
	1/ Formerly GRAND VALLEY BREWING COMPANY (Registrant). Name changed December 24, 1945.		
	2/ Subsidiary dissolved as of December 31, 1945. Assets and liabilities taken up on books of parent company as of January 1, 1946.		
7-31-45	FROEDTERT GRAIN & MALTING COMPANY, INC.		
12-31-45	FRUEHAUF TRAILER COMPANY		
	Fruehauf Realty Corporation		100
	Fruehauf Trailer Company of California		100
	* Fruehauf Trailer Company of Canada Limited		100

INTENTIONAL SECOND EXPOSURE

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10-31-45	FLORSHEIM SHOE COMPANY, THE (Continued)		
	* Florsheim Shoe Store Company of Hollywood, California, The		55
	* Florsheim Shoe Store Company of Houston, Texas		90
	* Florsheim Shoe Co., Inc., The (New York)		90
	* Florsheim Shoe Store Company, Incorporated, of Richmond, Virginia, The		90
	* Florsheim Shoe Store Company of Indianapolis, Indiana		80
	* Florsheim Shoe Store Company of Kansas City, Missouri, The		80
	* Florsheim Shoe Store Company of Long Beach, California, The		75
	* Florsheim Shoe Store Company of Louisville, Kentucky, The		90
	* Florsheim Shoe Store Company of Memphis, Tennessee, The		85
	* Florsheim Shoe Store Company of Minneapolis, Minnesota, The		90
	* Florsheim Shoe Store Company of Nashville, Tennessee		90
	* Florsheim Shoe Store Company of Newark, New Jersey, The		85-1/3
	* Florsheim Shoe Store Company of Oakland, California, Ltd., The		75
	* Florsheim Shoe Store Company of Omaha, Nebraska, The		90
	* Florsheim Shoe Store Company of Philadelphia, Pennsylvania, The		90
	* Florsheim Shoe Store Company of Pittsburg, Pennsylvania, The		90
	* Florsheim Shoe Store Company of Portland, Oregon, The		75
	* Florsheim Shoe Store Company of Providence, Rhode Island		90
	* Florsheim Shoe Store Company of Sacramento, California, Ltd., The		80
	* Florsheim Shoe Store Company of St. Louis, Missouri, The		90
	* Florsheim Shoe Store Company of St. Paul, Minnesota, The		90
	* Florsheim Shoe Store Company of San Bernardino, California, The		75
	* Florsheim Shoe Store Company of San Francisco, California, Ltd., The		80
	* Florsheim Shoe Store Company of Seattle, Washington, The		84
	* Florsheim Shoe Store Company of Toledo, Ohio, The		90
	* Florsheim Shoe Store Company of Wichita, Kansas, The		100
	* Harrisburg Florsheim Shoe Store Company, The		90
	* Reading Florsheim Shoe Store Company, The		80
	* Rochester Florsheim Shoe Store Company, Inc., The		90
5-31-45	FLOUR MILLS OF AMERICA, INC.		
12-31-45	FOLLANSBEE STEEL CORPORATION		
	Brooke County Improvement Company		100
	Follansbee Mining Company		100
	Sheet Metal Specialty Company		100
12-29-45	FOOD FAIR STORES, INC. 1/		
	Big Bear Food Stores, Inc.		100
	1/ Formerly UNION PREMIER FOOD STORES, INC.		
9-30-45	FOOD MACHINERY CORPORATION		
	(Anderson Barngrover Manufacturing Co.		100)
	Coastal Chemical Co. Inc.		100
	Cutler Equipment Company		100
	(Florida Brogiex Distributors, Inc.		100)
	Mechanical Foundries Co.		100
	Niagara Sprayer & Chemical Co. Inc.		96.4
	Niagara Brand Spray Company, Ltd.		100
	Peerless Pump Division, Inc.		100
	Yakima Equipment Company		100
	One (1) company (Name Omitted)		100
	One (1) company (Name Omitted) 1/		41.7
	1/ The admission of the actual existence of effective control was disclaimed.		
12-31-45	FOREMOST DAIRIES, INC.		
	Foremost Dairies, Inc. of the North		100
	Foremost Farms, Inc.		100
	Southwest Dairy Products Company		87.03
	Dairyland, Inc.		100
	Dairy Investments, Inc.		100
	Southwestern Lloyds		100
12-31-45	FORMICA INSULATION COMPANY, THE		
10-31-45	FORT PITT BREWING COMPANY		
3-31-45	FOSTER AND KLEISER COMPANY		

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
: COMPANIES NOT INCLUDED IN REGISTRANTS' CONSOLIDATED STATEMENTS INDICATED BY ASTERISKS
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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	FOSTER WHEELER CORPORATION		
	*(Connelly Boiler Co.		100)
	*(Dan Car Corporation		100)
	* Foster Wheeler Limited (Canada)		97
	Foster Wheeler Limited (Great Britain)		100
	* General Regulator Corp.		99.75
	*(Power Specialty Co.		100)
	*(Wheeler Condenser & Engineering Co.		100)
12-31-45	FOSTORIA PRESSED STEEL CORPORATION, THE		
	Safway Steel Scaffolds, Inc.		100
6-30-45	FOUR WHEEL DRIVE AUTO COMPANY, THE		
	* Clintonville Transfer Line, Inc. 1/		54
	Eagle Manufacturing Company		100
	Four Wheel Drive Auto Company, Limited		100
	(Four Wheel Drive Sales Company		100)
	*(International Earth Boring Machine Corporation		65.2)
	(Utility Supply Company		100)
	* Wisconsin Central Airlines 1/		48.2
	1/ Registrant disclaims any admission of the actual existence of effective control.		
6-30-45	FOX BREWING CO., PETER		
6-30-45	FRANCISCO SUGAR COMPANY, THE		
	Compania Azucarera Elia		100
	Inversiones Agricolas Santa Isabel, S. A.	(a)	36.67
	Manuel A. Lage y Compania, S. en C.		100
	Compania Industrial Sevilla, S. A.		100
	Inversiones Agricolas Santa Isabel, S. A.	(a)	63.33
12-31-45	FRANKENMUTH BREWING COMPANY		
12-31-45	FRANKLIN COUNTY DISTILLING COMPANY, INCORPORATED		
	Old Poindexter Distillery, Inc.		95.04
6-30-45	FRANKLIN STORES CORPORATION		
	Diana Stores Corporation		100
	Franklin Stores Corp. of Coffeyville, Inc.		100
	Franklin Stores Corp. of Sherman		100
	(Franklin's Store Corporation of El Paso		100)
	Hidalgo Realty Corporation		100
	Myron Realty Corporation		100
	725 Leopard Street Corporation		100
	548 Pearl Street Corporation		100
	Parisian Co., Incorporated, The		100
	Parisian Harlingen Co., Incorporated, The		100
	(Parisian Stores Corporation, San Antonio, Texas		100)
	Rancal Corporation		100
12-31-45	FREEPORT SULPHUR COMPANY		
	* Cuban-American Manganese Corporation		95.65
	* Cuban Mining Company		100
	Freeport Exploration Company		100
	* Nicaro Nickel Company		100
	* Cuban Nickel Company		100
	South African Development Company		100
12-31-45	FRIARS ALE BREWING COMPANY 1/		
	Kern Brewing Company, C. 2/		100
	1/ Formerly GRAND VALLEY BREWING COMPANY (Registrant). Name changed December 24, 1945.		
	2/ Subsidiary dissolved as of December 31, 1945. Assets and liabilities taken up on books of parent company as of January 1, 1946.		
7-31-45	FROEDTERT GRAIN & MALTING COMPANY, INC.		
12-31-45	FRUEHAUF TRAILER COMPANY		
	Fruehauf Realty Corporation		100
	Fruehauf Trailer Company of California		100
	* Fruehauf Trailer Company of Canada Limited		100

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12-31-45	FRUEHAUF TRAILER COMPANY (Continued)		
	* Fruehauf Trailer Company of Mexico, S. A.		50
	Fruehauf Trailer Sales Company		100
	* Mercer Co., The		100
	Warner Manufacturing Company		100
	Springfield Trailer Company		100
12-31-45	FULLER COMPANY, GEORGE A.		
	Fuller Company of Venezuela, George A.		100
	Rockwood Alabama Stone Company		100
12-31-45	FYR-FYTER COMPANY, THE		

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
	(G)		
12-31-45	GABRIEL COMPANY, THE		
	(International Metal Hose Company		100)
12-31-45	GAIR COMPANY, INC., ROBERT		
	* Benedetto, Inc., D.		50 1/
	* Chambers Paper Stock Co., Inc.		100 1/
	* Graham Corporation, The		100 1/
	* Great Lakes Paper Stock, Incorporated		100 1/
	* Lawrence Waste Paper Co., Inc.		100 1/
	* Mill Sanitary Wiping Cloth Corp.		100 1/
	* Moore Waste Paper Co. Inc.		100 1/
	* Papoco Corp., The		100 1/
	Gair Bogota Corrugated & Fibre Box Corp.		2/
	* Gair Company Canada Limited		100
	* Dominion Envelope & Cartons (Western) Limited		90.75
	* Adelman Paper Box Co., Limited, The		100
	* Mill Paper Stock Limited		50 3/
	* York Salvage Limited		100 3/
	* Two (2) Canadian companies		4/
	Gair Santee Corporation 5/		100
	1/ Represents percentage of ownership in this company by its parent. The registrant disclaims any admission of the actual existence of effective control.		
	2/ The registrant reported that it owned at December 31, 1945 all of the issued and outstanding Common Stock of this company which entitled the registrant to elect three directors thereof. Two other directors were elected by the Preferred Stock outstanding none of which was owned by the registrant.		
	3/ Represents percentage of ownership in these companies by the parent who disclaims any admission of the actual existence of effective control.		
	4/ Names and percents of control omitted.		
	5/ The name of this company was subsequently changed on February 13, 1946 to Southern Paperboard Corporation.		
6-30-45	GALLAHER DRUG COMPANY, THE		
12-31-45	GALLAND LINEN SERVICE COMPANY		
11-30-45	GALVIN MANUFACTURING CORPORATION		
	* Motorola-Chicago Co.		100
12-31-45	GAMBLE-SKOGMO, INC.		
12-31-45	GAMBLE STORES INCORPORATED		
	* FILBERT CORPORATION		100 1/
	Nasco, Inc. 3/	(a)	26.4
	Solar Corporation	(b)	1.7
	GAMBLE SKOGMO, INC.		100
	* Gamble Skogmo Limited (Canada)		41.8 2/
	* Macleod's Limited (Canada)		100
	Western Auto Supply Company (California)	(c)	19.9
	Herberger's Inc., C. R.		76.3
	Nasco, Inc. 3/	(a)	68
	* Northwestern Sash & Door Company		35.6
	Skogmo Motors, Inc.		66.98
	Solar Corporation	(b)	64
	Western Auto Supply Company (California)	(c)	40.2
	Southwest Holding Corporation		100
	Wasco Distributing Co., Ltd.		100
	Western Auto Supply Company Ltd.		100
	1/ Represents percentage of the voting stock of this company owned by the officers of the registrant.		
	2/ Represents percentage of ownership in this company by its parent. In addition, 20.2 percent of the common stock of this company is owned by officers of the registrant who disclaims direct ownership of any of its stock.		
	3/ Formerly National Securities Co.		
5-31-45	GAMEWELL COMPANY, THE		
	Eagle Signal Corporation		100
	Rockwood Sprinkler Company		100

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
5-31-45	GAMEWELL COMPANY, THE (Continued)		
	Rockwood Sprinkler Corporation (Continued)		
	Rockwood Corporation, The		100
	Worcester Fire Extinguisher Company		100
	Worchester-Rockwood Limited		100
10-31-45	GAR WOOD INDUSTRIES, INC.		
	Buckeye Traction Ditcher Company, The		94.3
	* Gar Wood Industries of Canada, Limited		100
	St. Paul Hydraulic Hoist Company		100
	(Wood Hydraulic Hoist & Body Company		100)
12-31-45	GARDNER-DENVER COMPANY		
	(Denver Rock Drill Manufacturing Company, The		100)
	Gardner-Denver Company of Africa (Pty) Limited		100
	Gardner-Denver Company Limited (Canada)		100
	(Gardner-Denver Company Limited (London)		100)
	(Gardner-Denver Company of Mexico, S. A.		100)
	(Gardner-Denver Company of New York, Inc.		100)
	(Gardner Governor Company		100)
7-31-45	GARFINCKEL & CO., INCORPORATED, JULIUS		
6-30-45	GARRETT CORPORATION, THE		
	AiResearch Manufacturing Company of Arizona Inc.		100
	* Northill Company, Inc.		100
12-31-45	GATINEAU POWER COMPANY		
	Gatineau Bus Company, Limited		
	Gatineau Electric Light Company, Limited		100
	Gatineau Transmission Company		100
	(Ottawa River Development Company		100
	(Saint John Realty Company		100)
	(Fish River Improvement Company		100)
	(Saint John River Power Company		100)
	(Saint John River Storage Company		100)
	(Sullivan Island Company, Limited		100)
12-31-45	GAYLORD CONTAINER CORPORATION		
	Bezar Realty Co., Inc.		50 1/
	Bogalusa Stores Company, The		100
	*(Seven (7) companies (names omitted))		2/
	1/ Excluding directors' qualifying shares.		
	2/ Percentage of control not given.		
12-31-45	GELMAN MANUFACTURING COMPANY		
	Mississippi Foundry Corporation		100
9-30-45	GENGER MANUFACTURING COMPANY		
	* Marlee Steering Gear Company of America, Inc., The		100
12-31-45	GENERAL ALLOYS COMPANY		
6-30-45	GENERAL AMERICAN OIL COMPANY OF TEXAS		
	General American Production Company		100
	Bell General Pipe Line Company		100
12-31-45	GENERAL AMERICAN TRANSPORTATION CORPORATION		
	(American Machine Company		100)
	(Canton Tank Car Company, The		100)
	Eclipse Moulded Products Company		100
	General American Aerocoach Company		60
	General American Field Erection Corporation		100
	* General American-Pfaudler Corporation		50
	General American Precooling Corporation		100
	(Louisville Drying Machinery Company		100)
	McCoy Jones & Company, Inc.		100
	(Pennsylvania-Conley Tank Car Company		100)
	Turbo-Mixer Corporation, The		100
	(Union Refrigerator Transit Co.		100)
	* Western Tank Car Company		50 1/
	1/ Represents percentage of ownership in this company by the registrant who disclaims any admission of the actual existence of effective control.		

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12-29-45	GENERAL BAKING COMPANY		
12-31-45	GENERAL BOX COMPANY		
	(Cincinnati Wirebound Box Company, The		100)
	Continental Box Company, Inc.		100
	(Continental Wirebound Box Company		100)
	Embry Lumber Company		100
	(Forrester-Nape Box Company		100)
	* Winchendon Industries, Inc.		50 1/
	1/ Represents percentage of ownership in this company by the registrant who disclaims the actual existence of effective control.		
12-31-45	GENERAL BRONZE CORPORATION		
	Aluminum Window Corp., The		100
	(General Bronze Corporation Limited (Canada)		100)
	(Quarsteel Safety Stair Company		100)
	(Polachek Bronze & Iron Co., Inc., John		100)
	Powder Metallurgy Corp.		100
	(Renaissance Bronze & Iron Corp.		100)
	Roman Bronze Corporation		100
	(Wisconsin Ornamental Iron & Bronze Corp.		100)
12-31-45	GENERAL CABLE CORPORATION		
	(Detroit Insulated Wire Company		100)
	(Dudlo Manufacturing Company, Incorporated		100)
	(Peerless Insulated Wire and Cable Company		100)
	(Phillips Wire Company		100)
	(Rome Wire Company, Inc.		100)
	(Safety Cable Company		100)
	(Standard Underground Cable Company		100)
12-31-45	GENERAL CANDY CORPORATION		
	Follytown Company, The		100
	Universal Theatres Concession Company		100
	Williamson Candy Company		100
12-31-45	GENERAL CIGAR CO., INC.		
	General Cigar Company of Cuba, Ltd.		100
12-31-45	GENERAL ELECTRIC COMPANY		
	Canadian General Electric Company, Ltd.		95.4
	Carboloy Company, Inc.		100
	*(Cleveland Suction Cleaner Company, The		100)
	* East Erie Commercial Railroad		100
	Edison General Electric Appliance Company, Inc.		100
	* Electrical Securities Corporation		100
	Elmira Foundry Company, Inc.		98.8
	* G. E. Employees Securities Corporation		100
	* General Electric Credit Corporation		100
	* Electric Acceptance Corporation		100
	* General Electric Credit Corporation of Georgia		100
	General Electric Realty Corporation		100
	General Electric Realty Company of Texas		100
	General Electric Realty Corporation of Indiana		100
	General Electric Supply Corporation		100
	General Electric X-Ray Corporation		100
	General Electric Medical Products Company	(a)	60
	* Genelectric Rayos-X, S. A. (Argentina)		100
	* Genelectric Rayos-X, S. A. (Cuba)		100
	* Genelectric Rayos-X, S. A. (Mexico)		100
	* Genelectric Rayos-X, S. A., Incorporated		100
	* General Electric Raios-X, S. A. (Brazil)		100
	* Victor X-Ray Corporation (India) Ltd.		100
	* Victor X-Ray Corporation Ltd. (London)		100
	*(Victor X-Ray Corporation, S. A. (Mexico)		100)
	* Victor X-Ray Corporation of Canada, Ltd.		100
	*(Victor X-Ray Corporation, New York		100)
	*(Housek, Inc.		100)
	International General Electric Company, Inc.		100

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12-31-45	GENERAL ELECTRIC COMPANY (Continued)		
	International General Electric Company, Inc. (Continued)		
	* Chimn General Edison Company, Inc., The		100
	* Electric Export Corporation		50 1/
	*(General Electric Company of Cuba		100)
	* General Electric Co. (P.I.) Inc.		100
	* General Electric Cubana S. A.		100
	General Electric Medical Products Company	(a)	40
	* General Electric S. A. (Argentina)		100
	* General Electric S. A. (Brazil)		100
	* General Electric, S. A. (Mexico)		100
	* General Electric S. A. (Uruguay)		100
	* International General Electric Company Inc. of Java		100
	* International General Electric Company (India) Ltd.		100
	* International General Electric Company of New York Ltd.		100
	* International General Electric S. A., Inc.		100
	*(International General Electric Company of Porto Rico		100)
	*(Mexican General Electric Company		100)
	* South African General Electric Company, Ltd.		100
	Locke Insulator Corporation		100
	* Loughborough Mining Company, Ltd., The		100
	*(Magic-Aire, Inc.		100)
	Maqua Company, The		100
	Monowatt Electric Corporation, The		100
	*(Premier Vacuum Cleaner Company, The		100)
	Trumbull Electric Manufacturing Company, The		100
	Plainville Realty Company		100
	Trumbull Electric Manufacturing Company (Pacific Division)		100
	Trumbull Electric Manufacturing Company, Inc., The		100
	Telechron Inc.		100
	Electric Clock Company		100
	Twenty-eight (28) foreign companies		2/
	1/ Represents percentage of ownership of this company by the registrant whose control is by virtue of majority representation on Board of Directors.		
	2/ Names and percents of control omitted.		
11-30-45	GENERAL FINANCE CORPORATION		
	Climax Industries, Inc.		
	G. F. C. Agency, Inc.		100
	G. F. C. Corporation		100
	G. F. C. Corporation of Missouri		100
	G. F. C. Credit Co., Inc., The		100
	G. F. C. Loan Company		100
	General Finance Corporation of Indiana		100
	General Finance Loan Company		100
	General Finance & Thrift Corporation		100
	General Inspection Company, Inc.		100
	Mid-States Insurance Company		100
	* Wacker Corporation, The		98.6
	* LaSalle Industrial Finance Corporation		56.4
	* Wacker Drive Safe Deposit Company		100
			100
12-31-45	GENERAL FOODS CORPORATION (DELAWARE)		
	Atlantic Gelatin Company, Inc.		
	Baker & Company, Inc., Walter		100
	* Baker Company of the Philippines, Franklin		100
	Baker Shipping Company, Franklin		100
	* Batchelder & Snyder Company, Inc.		100
	* Atlantic Meat Company		75.04
	Birds Eye - Snider, Inc.		100
	Bireley's, Inc.		100
	Bluepoints Company, Inc.		100
	Long Island Oyster Farms, Inc.		100
	Rhode Island Oyster Farms Company		100
	South Norwalk Oyster Farms Company, The		100
	Connecticut Oyster Farms Company, The		100
	Canadian Postum Company, Limited		100
	Colonial Salt Company, The		100
	Deerfield Packing, Limited		100
	Diamond Crystal Salt Co., Inc.		100
	Douglas-Pectin, Limited (Canada)		100

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12-31-45	GENERAL FOODS CORPORATION (DELAWARE) (Continued)		
	Douglas-Pectin, Limited (Canada) (Continued)		
	* Douglas-Pectin Limited (England)		100
	Electricooker Sales, Inc.		100
	G F Bag Company, Inc.		100
	Gaines Food Co., Inc.		100
	General Foods Corporation (New Jersey)		100
	* General Foods (Great Britain) Limited		100
	General Foods, Limited (Canada)		100
	General Foods Sales Company, Inc.		100
	* General Seafoods (Bahamas) Limited		100
	General Seafoods Corporation		100
	General Seafoods Limited (Canada)		100
	40-Fatnom Fish, Inc.		100
	General Seafoods, Inc.		100
	General Seafoods (Newfoundland) Limited		100
	* Grape-Nuts Company, Limited		100
	Igleheart Brothers, Incorporated		100
	Maling, Inc., R. E.		100
	Minute Tapioca Company, Inc.		100
	Phillips Company, Inc., Charles R.		100
	Q-F Wholesalers, Inc.		100
	Vitapack Corporation		100
2-28-45	GENERAL INSTRUMENT CORPORATION (New Jersey)		
	*(General Apparatus Company, Inc.		100)
	General Electronic Apparatus Corporation		100
	General Instrument and Appliance Corporation		100
	*(General Instrument Corporation (New York)		100)
12-31-45	GENERAL METALS CORPORATION		
5-31-45	GENERAL MILLS, INC.		
	Betty Crocker, Inc.		100
	* Distillation Products, Inc. 1/		50
	General Mills, Inc. do Brasil		100
	Pacific Coast Elevator Co., The		100
	*(Pilot Laboratories, Inc.		51)
	Washburn Crosby Company Limited		100
	1/ Stock owned equally by the registrant and EASTMAN KODAK COMPANY. The admission of the actual existence of effective control was disclaimed by the registrant.		
12-31-45	GENERAL MOTORS CORPORATION		
	AC Spark Plug Company		100
	Argonaut Real Estate Corporation		100
	Avalon Building Corporation		100
	* BENDIX AVIATION CORPORATION		18.9 1/
	* Bristol Realty Company, The		74.37
	* Broad Brook Company		49.9 1/
	* De Luxe Cab, Limited		62.81
	* Etnyl Corporation		50 1/
	Fisher Lumber Corporation		100
	Frigidaire Products of Canada Limited		100
	* General Exchange Insurance Corporation		100
	* General Motors Acceptance Corporation		100
	* General Exchange Corporation		100
	* General Motors Acceptance Corporation, Continental		100
	* General Motors Acceptance Corporation de Mexico, S. A.		100
	* General Motors Acceptance Corporation of Delaware		100
	* General Motors Acceptance Corporation of Indiana, Incorporated		100
	* General Motors Acceptance Corporation, South America		100
	* Motors Insurance Corporation		100
	* Vauxhall and General Finance Corporation Limited		100
	General Motors of Canada, Limited		100
	Border Cities Industries Limited		100
	General Motors Products of Canada, Limited		100
	Modern Dwellings, Limited		100
	Regina Industries Limited		100
	General Motors Institute		100
	General Motors Interamerica Corporation		100
	General Motors Overseas Corporation		100

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12-31-45	GENERAL MOTORS CORPORATION (Continued)		
	* Herts Drivurself Sales Corporation		100
	* Herts Drivurself Stations, Inc.		100
	* Herts Drivurself Stations, Inc. (Eastern States)		100
	* Herts Drivurself Stations, Inc. (Pacific)		99.71
	* Herts Drivurself Stations of Florida, Inc.		98.89
	* Herts Drivurself System, Inc.		100
	* International Freighting Corporation, Inc.		33.3 1/
	* Kinetic Chemicals, Inc.		49 1/
	McKinnon Industries Limited, The		100
	* NORTH AMERICAN AVIATION, INC.		29.1 1/
	* Sterrett Operating Service, Inc.		100
	* Vauxhall Motors Limited		100
	* Yellow Manufacturing Acceptance Corporation		100
	* Yellow Manufacturing Credit Corporation		100
	Thirteen (13) foreign companies 2/		100
	One (1) foreign company 2/ 3/		100
	* One hundred seventy-five (175) companies		50+
	* Six (6) foreign companies		100
	* One (1) company 3/		60
	* Sixteen (16) foreign companies 2/		4/
	*(Twenty-three (23) companies 2/		4/)
	1/ Represents percentage of ownership of this company by the registrant who disclaims any admission of the actual existence of effective control.		
	2/ Names omitted.		
	3/ Indirectly controlled.		
	4/ Percentage of control omitted.		
12-31-45	GENERAL OUTDOOR ADVERTISING CO., INC.		
	* Alabama Outdoor Advertising Co., Inc.		54
	(American Posting Service		100)
	(Camden Poster Advertising Corporation		100)
	Elgin Poster Advertising Co.		100
	(General Outdoor Advertising Co., Inc. (Texas)		100)
	(General Outdpor Managers Securities Corporation		100)
	(Gude Co., New York, C. J.		100)
	Kansas City Suburban Advertising Co.		100
	Minco, Inc.		100
	511-524 Madison-Penn Realty Co., Inc.		100
	* Old Colony Advertising Co.		51
	* Pittsburgh Outdoor Advertising Co.		61.68
	Pryor Realty Company, Inc.		100
	Scott Realty Company, Inc.		100
	United Realty Company, Inc.		100
	Williams-Thomas, Limited		100
11-30-45	GENERAL PAINT CORPORATION		
	Alhambra Paint Co., Ltd.		60
	Bay Paint Co.		60
	*(California Paint Co.		100)
	City Paper & Paint Co.		51
	*(General Paint Corp. (Philippines) Inc. 1/		100)
	General Paint Corporation of Cuba		100
	General Paint Corporation (Puerto Rico) Inc.		100
	Harbor Paint Company		60
	*(Hill, Hubbell & Co.		100)
	*(Jones & Dillingham Co.		100)
	Mission Paint & Art Company		51
	Pintura General, S. A. (Panama)		100
	Pinturas General, S. A. (Mexico)		100
	*(Rasmussen & Co.		100)
	*(Seattle Paint Company		100)
	T-O Paint Store, Inc.		51
	*(Tobin Paint Company		100)
	1/ Entire investment written off during fiscal year ended November 30, 1942, due to enemy occupation of the Philippines.		

REGISTRANTS AND SUBSIDIARIES

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
: COMPANIES NOT INCLUDED IN REGISTRANTS' CONSOLIDATED STATEMENTS INDICATED BY ASTERISKS
: LINES OF CONTROL SHOWN BY INDENTATION

DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	GENERAL PRECISION EQUIPMENT CORPORATION		
	Ampro Corporation		99+
	Ankania Regulator Company		100
	Bisselle Cinema Supply Corporation		100
	CineSimplex Corporation		100
	General Precision Laboratory Incorporated		100
	Hertner Electric Company, The		100
	International Projector Corporation		99+
	Librascope, Incorporated		100
	McAuley Mfg. Co., J. E.		100
	Motion Picture Engineering Corporation		100
	National-Simplex-Bludworth, Inc.		99+
	(Bludworth, Incorporated		100)
	(National Theatre Supply Company		100)
	Strong Electric Corporation, The		100
	Theatre Equipment Contracts Corporation		100
12-31-45	GENERAL RAILWAY SIGNAL COMPANY		
	Electrans, Inc.		100
	General Railway Signal Company of Canada, Limited		100
	(One (1) foreign company 1/		100)
	1/ Name omitted.		
9-30-45	GENERAL REALTY & UTILITIES CORPORATION		
	Alden Brokerage Corporation		100
	Fifth Avenue & 37th Street Corporation		100
	General Building Trust		100
	Mael Holding Corporation		100
	57 Church Street, Incorporated		100
	* 1350 Corporation		50 1/
	44 East End Corporation		100
	61 East End Corporation		100
	71 East End Corporation		100
	81 East End Corporation		100
	83rd East End Corporation		100
	85th East End Corporation		100
	315 East 68th Street Corporation		75
	444 Madison Avenue Corporation		100
	* 501 Madison Avenue Corporation		25 1/
	19 Rector St. Corp.		100
	265 Tenth Avenue Corporation		100
	720 Third Avenue Corporation		100
	23 West Street Corporation		100
	Terminal Building Corporation		100
	*(Fourteen (14) companies (names and percent of control omitted)) 2/		
	1/ Registrant disclaims admission of the actual existence of effective control.		
	2/ Registrant's investment in these 14 companies has been written off.		
12-31-45	GENERAL REFRACTORIES COMPANY		
	* Egan Webster & Company, Inc.		1/
	*(Eier Fire Brick Company		1/
	*(Stevens, Inc.		1/)
	1/ Percent of control omitted.		
10-31-45	GENERAL SHOE CORPORATION		
	* Cia Manufacturera de Calsado la Hispanoamericana, S. A., Mexico, D. F.		60
	* Fabrica de Zapatos Eclipse, S. A. de C. V. Mexico, D. F.		60
	Genco Realty Company 1/		100
	Genco Warehouse Co., Incorporated		100
	Million, Inc., Arthur		100
	Million, Incorporated, John		100
	1/ Formerly Jarman Realty Company.		
12-31-45	GENERAL STEEL CASTINGS CORPORATION		
	Commonwealth Sales Corporation		100
	(Commonwealth Steel Company		100)

INTENTIONAL SECOND EXPOSURE

REGISTRANTS AND SUBSIDIARIES

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
: COMPANIES NOT INCLUDED IN REGISTRANTS' CONSOLIDATED STATEMENTS INDICATED BY ASTERISKS
: LINES OF CONTROL SHOWN BY INDENTATION

DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	GENERAL MOTORS CORPORATION (Continued)		
	* Hertz Drivurself Sales Corporation		100
	* Hertz Drivurself Stations, Inc.		100
	* Hertz Drivurself Stations, Inc. (Eastern States)		100
	* Hertz Drivurself Stations, Inc. (Pacific)		99.71
	* Hertz Drivurself Stations of Florida, Inc.		98.89
	* Hertz Drivurself System, Inc.		100
	* International Freighting Corporation, Inc.		33.3 1/
	* Kinetic Chemicals, Inc.		49 2/
	McKinnon Industries Limited, The		100
	* NORTH AMERICAN AVIATION, INC.		29.1 1/
	* Sterrett Operating Service, Inc.		100
	* Vauxhall Motors Limited		100
	* Yellow Manufacturing Acceptance Corporation		100
	* Yellow Manufacturing Credit Corporation		100
	Thirteen (13) foreign companies 2/		100
	One (1) foreign company 2/ 3/		100
	* One hundred seventy-five (175) companies		50+
	* Six (6) foreign companies		100
	* One (1) company 2/		60
	* Sixteen (16) foreign companies 2/		4/
	*(Twenty-three (23) companies 2/		4/)
12-31-45	GENERAL OUTDOOR ADVERTISING CO., INC.		
	* Alabama Outdoor Advertising Co., Inc.		54
	(American Posting Service		100)
	(Camden Poster Advertising Corporation		100)
	Elgin Poster Advertising Co.		100
	(General Outdoor Advertising Co., Inc. (Texas)		100)
	(General Outdoor Managers Securities Corporation		100)
	(Gude Co., New York, C. J.		100)
	Kansas City Suburban Advertising Co.		100
	Minco, Inc.		100
	511-524 Madison-Penn Realty Co., Inc.		100
	* Old Colony Advertising Co.		51
	* Pittsburgh Outdoor Advertising Co.		61.68
	Pryon Realty Company, Inc.		100
	Scott Realty Company, Inc.		100
	United Realty Company, Inc.		100
	Williams-Thomas, Limited		100
11-30-45	GENERAL PAINT CORPORATION		
	Alhambra Paint Co., Ltd.		60
	Bay Paint Co.		60
	*(California Paint Co.		100)
	City Paper & Paint Co.		51
	*(General Paint Corp. (Philippines) Inc. 1/		100)
	General Paint Corporation of Cuba		100
	General Paint Corporation (Puerto Rico) Inc.		100
	Harbor Paint Company		60
	*(Hill, Hubbell & Co.		100)
	*(Jones & Dillingham Co.		100)
	Mission Paint & Art Company		51
	Pintura General, S. A. (Panama)		100
	Pinturas General, S. A. (Mexico)		100
	*(Rasmussen & Co.		100)
	*(Seattle Paint Company		100)
	T-O Paint Store, Inc.		51
	*(Yakima Paint Company		100)

1/ Represents percentage of ownership of this company by the registrant who disclaims any admission of the actual existence of effective control.
2/ Names omitted.
3/ Indirectly controlled.
4/ Percentage of control omitted.

1/ Entire investment written off during fiscal year ended November 30, 1942, due to enemy occupation of the Philippines.

REGISTRANTS AND SUBSIDIARIES

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
: COMPANIES NOT INCLUDED IN REGISTRANTS' CONSOLIDATED STATEMENTS INDICATED BY ASTERISKS
: LINES OF CONTROL SHOWN BY INDENTATION

DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	GENERAL PRECISION EQUIPMENT CORPORATION		
	Ampro Corporation		99+
	Askania Regulator Company		100
	Bisselle Cinema Supply Corporation		100
	CineSimplex Corporation		100
	General Precision Laboratory Incorporated		100
	Hertner Electric Company, The		100
	International Projector Corporation		99+
	Librascope, Incorporated		100
	McAuley Mfg. Co., J. E.		100
	Motion Picture Engineering Corporation		100
	National-Simplex-Bludworth, Inc.		99+
	(Bludworth, Incorporated		100)
	(National Theatre Supply Company		100)
	Strong Electric Corporation, The		100
	Theatre Equipment Contracts Corporation		100
12-31-45	GENERAL RAILWAY SIGNAL COMPANY		
	Electrons, Inc.		100
	General Railway Signal Company of Canada, Limited		100
	(One (1) foreign company 1/		100)
9-30-45	GENERAL REALTY & UTILITIES CORPORATION		
	Alden Brokerage Corporation		100
	Fifth Avenue & 37th Street Corporation		100
	General Building Trust		100
	Naol Holding Corporation		100
	57 Church Street, Incorporated		100
	* 1350 Corporation		50 1/
	44 East End Corporation		100
	61 East End Corporation		100
	71 East End Corporation		100
	81 East End Corporation		100
	83rd East End Corporation		100
	85th East End Corporation		100
	315 East 68th Street Corporation		75
	444 Madison Avenue Corporation		100
	* 501 Madison Avenue Corporation		25 1/
	19 Rector St. Corp.		100
	265 Tenth Avenue Corporation		100
	720 Third Avenue Corporation		100
	23 West Street Corporation		100
	Terminal Building Corporation		100
	*(Fourteen (14) companies (names and percent of control omitted)) 2/		
12-31-45	GENERAL REFRACTORIES COMPANY		
	* Egan Webster & Company, Inc.		1/
	*(Kier Fire Brick Company		1/)
	*(Stevens, Inc.		1/)
10-31-45	GENERAL SHOE CORPORATION		
	* Cia Manufacturera de Calsado la Hispanoamericana, S. A., Mexico, D. F.		60
	* Fabrica de Zapatos Eclipse, S. A. de C. V. Mexico, D. F.		60
	Genco Realty Company 1/		100
	Genco Warehouse Co., Incorporated		100
	Million, Inc., Arthur		100
	Million, Incorporated, John		100
12-31-45	GENERAL STEEL CASTINGS CORPORATION		
	Commonwealth Sales Corporation		100
	(Commonwealth Steel Company		100)

1/ Registrant disclaims admission of the actual existence of effective control.
2/ Registrant's investment in these 14 companies has been written off.

1/ Percent of control omitted.

1/ Formerly Jarman Realty Company.

REGISTRANTS AND SUBSIDIARIES

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
: COMPANIES NOT INCLUDED IN REGISTRANTS' CONSOLIDATED STATEMENTS INDICATED BY ASTERISKS
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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	GENERAL TELEPHONE CORPORATION		
	Associated Telephone Company, Ltd.		51.6
	San Joaquin Associated Telephone Company		100
	* Central Illinois Telephone Company		100
	* College Corner Telephone Company		100
	COMMONWEALTH TELEPHONE COMPANY		100
	* Farmers and Citizens Telephone Company, The		98.8
	* Fayette Telephone Company		100
	General Telephone Directory Company		100
	General Telephone Service Corporation		100 1/
	ILLINOIS COMMERCIAL TELEPHONE COMPANY		89.3
	* Illinois Standard Telephone Company		100
	* INDIANA ASSOCIATED TELEPHONE CORPORATION		100
	* Indiana Standard Telephone Corporation		100
	Interstate Telephone Company		98.8
	LEXINGTON TELEPHONE COMPANY		93.3
	Michigan Associated Telephone Company		100
	Ohio Associated Telephone Company		100
	PENNSYLVANIA TELEPHONE CORPORATION		99.9
	* Pike County Telephone Company		100
	Southwestern Associated Telephone Company		100
	General Telephone Allied Corporation		100
	Tri-State Associated Telephone Corporation		100
	Upstate Telephone Corporation of New York		100
	1/ The registrant reports that this company is owned by 12 subsidiary operating companies. Names of owners and their respective percentages of control omitted.		
12-29-45	GENERAL TIME INSTRUMENTS CORPORATION		
	Haydon Manufacturing Company, Inc. 1/		97.2
	(Seth Thomas Clock Corporation		100)
	Stromberg Time Corporation		100
	Stromberg Time Recorder Company of Canada, Ltd.		100
	*(Westclox Limited		80)
	(Western Clock Company		100)
	Western Clock Company, Ltd.		99.8
	1/ This company was included in the consolidated financial statements of the registrant and subsidiaries from the date it was acquired, February 28, 1945.		
11-30-45	GENERAL TIRE & RUBBER COMPANY, THE		
	* Aerojet Engineering Corporation		68.2
	Aldora Mills		100
	* Boyle General Tire Company		54
	* Campbell General Tire Company		100
	* Drennan General Tire Company		80
	* Dunne General Tire Company		100
	* General Distributing Company, C. A.		80
	* General Investment Company, C. A., The		63.4
	General Tire Acceptance Corporation, The		100
	* General Tire Company (Florida)		100
	* General Tire Company, The (Massachusetts)		93.3
	* General Tire Company (Tennessee)		52
	* General Tire Company (Washington)		100
	* General Tire Company of Riverside		75
	* General Tire Company of St. Paul		80
	General Tire Engineering Company		100
	General Tire and Rubber Company of California		100
	General Tire and Rubber Company of Canada, Limited, The		100
	General Tire & Rubber Company, S. A.		100
	General Tire & Rubber Export Company		100
	* General Tire Service Company (Georgia)		60
	* General Tire Service Company (Michigan)		100
	* General Tire Service of Fort Worth		70
	* General Tire Service, Inc. (Rhode Island)		90
	* General Tire Service, Inc. (Wisconsin)		50.1
	India Tire & Rubber Company		100
	* Kelly-Horak General Tire Co.		76.9
	* Kings County General Tires, Inc.		100
	* McGuinness General Tire Company, Inc.		75
	* Mobile General Tire Company		100

REGISTRANTS AND SUBSIDIARIES

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: INACTIVE COMPANIES SHOWN IN PARENTHESES
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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
11-30-45	GENERAL TIRE & RUBBER COMPANY, THE (Continued)		
	* New York General Tire Company, Inc., The		100
	Pan-American General Tire Company		100
	* Parshell-Dowdell General Tires, Inc.		51
	Pennsylvania Rubber Company		100
	* Steepleton General Tire Co.		60
	* Wheeler General Tire Company		76.8
	* Yankee Network, Incorporated, The		100
	* State Broadcasting Corporation		100
12-31-45	GENERAL WATER GAS & ELECTRIC COMPANY 1/		
	1/ Name changed to International Investment Corporation as of January 10, 1946.		
12-31-45	GEORGIA POWER COMPANY		
12-31-45	GEORGIA POWER AND LIGHT COMPANY		
3-31-45	GERBER PRODUCTS COMPANY		
2-28-45	GIBSON ART COMPANY, THE		
7-31-45	GIBSON REFRIGERATOR COMPANY		
	(Belding-Hall Company		100)
	(Gibson Electric Refirgerator Company		100)
12-31-45	GIDDINGS & LEWIS MACHINE TOOL COMPANY		
1-31-45	GILBERT COMPANY, THE A. C.		
	* Meccano Company of America, Incorporated, The		100
1-31-45	GILCHRIST COMPANY		
6-30-45	GILCREASE OIL COMPANY OF TEXAS		
6-30-45	GILCREASE PRODUCTION COMPANY		
12-31-45	GILLETTE SAFETY RAZOR COMPANY (DELAWARE)		
	AutoStrop Sales Company, Inc.		100
	Colton Razor Blade Company		100
	Gillette Safety Razor Company (Illinois)		100
	Gillette Safety Razor Co. Inc. (New York)		100
	Gillette Safety Razor Company, Ltd. (California)		100
	Twenty-five (25) foreign companies		100 1/
	1/ Names omitted. All 100% owned by the registrant or subsidiaries except for two companies in which there are small outstanding minority interests. All subsidiaries are included in the consolidated balance sheet with the exception of subsidiaries located in Allied-occupied and Liberated countries and one inactive subsidiary in a neutral country.		
1-31-45	GIMBEL BROTHERS, INC. (NEW YORK)		
	Broadway & 33rd Street Realty Corporation		100
	(Celares, Inc.		100)
	Chicago-Michigan Corporation		100
	Clybourn Trading Corporation		100
	Gimbel Bros. Realty Co.		100
	* Gimbel Brothers Bank and Trust Company		98.8
	(Gimbel Brothers, Incorporated		100)
	(Gimbel Brothers Television Development and Research Company		100)
	Gimbel Brothers Trading Corporation 1/		100
	Gimbels Wine and Liquor Shop, Inc.		100
	Kaufmann and Baer Company		100
	Ninety-Six Hundred Corporation		100
	Ninth Ward Realty Company		100
	2400 Market Street, Inc.		100
	Pennsylvania Broadcasting Company		100
	Ronaele Realty Company		100
	Saks & Company		100
	Wetzel		100
	(Taylor-Stone, Inc.		100)
	Whitaker & Co., Inc.		100)
	1/ Name changed from Gimbel Brothers, Inc.		

REGISTRANTS AND SUBSIDIARIES

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: INACTIVE COMPANIES SHOWN IN PARENTHESES
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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	GISHOLT MACHINE COMPANY		
12-31-45	GLADDING, McBEAN & CO.		
	* Clay Corporation of California		100
	* Denver Terra Cotta Company		51
	Gladding, McBean & Co., Ltd.		100
	* Globe Asbestos Mining Company		100
	* Malinite Corporation		100
	* Stockton Fire Brick Company		100
12-31-45	GLADSTONE MOUNTAIN MINING COMPANY		
9-30-45	GLEANER HARVESTER CORPORATION		
10-31-45	GLIDDEN COMPANY, THE		
	*(Afterthought Zinc Mining Company		100)
	(American Zirconium Corporation		100)
	*(California Zinc Company, The		100)
	*(Sacramento Valley and Eastern Railway Company		100)
	Glidden Company, Limited, The (Canada)		100
	Nelio Resin Processing Corporation		100
	(Rinolin Company, The		100)
	(Troco Company of Illinois		100)
12-31-45	GLOBE KNITTING WORKS		
	Footlite Hosiery Mills, Inc.		100
	(Kent Hosiery Company		100)
10-27-45	GOBEL, INC., ADOLF		
	* Greater New York Packing Co., Inc. 1/		33
	Lehmin Packing Co., Inc., C.		100
	1/ Registrant ceased to be a parent of Greater New York Packing Co., Inc. on December 29, 1944, on which date registrant sold two-thirds of its stockholdings therein to Merkel, Inc. and TRUNZ, INC.		
1-31-45	GOBCHAUX SUGARS, INC.		
12-31-45	GOEBEL BREWING COMPANY		
12-31-45	GOLCONDA LEAD MINES		
	* Lucky Friday Silver Lead Mines		10.85
	* Square Deal Mining & Milling Company		43.75
12-31-45	GOLD CHAIN MINING COMPANY		
12-31-45	GOLD METALS CONSOLIDATED MINING COMPANY		
12-31-44	GOLD ORE MINING COMPANY		
12-31-45	GOLD & STOCK TELEGRAPH COMPANY, THE		
12-31-45	GOLD WEDGE DIVIDE MINING COMPANY		
1-31-45	GOLDBLATT BROS. INC. (ILLINOIS)		
	Dewees Distributing Corp.		100
	G. B. Community Stores Inc. (Illinois)		100
	(G. B. Community Stores Inc. (New York)		100)
	(Gold Bond Department Stores, Inc.		100)
	Goldblatt Bros. of New York Inc.		100
	Herbert Men's Shop Corporation		100
	Lexington Real Estate Corporation		100
	Martin Food Products Inc.		100
	(Monarch Drug Co.		100)
	333 South State Street Building Corporation		100
	* 324 South Wabash Avenue Building Corporation		51
	330 South Wabash Avenue Building Corp.		100
	Standard Lamp Company		100
	One (1) Unnamed Subsidiary		67
	One (1) Unnamed Subsidiary		76

REGISTRANTS AND SUBSIDIARIES

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: INACTIVE COMPANIES SHOWN IN PARENTHESES
: COMPANIES NOT INCLUDED IN REGISTRANTS' CONSOLIDATED STATEMENTS INDICATED BY ASTERISKS
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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	GOLDEN STATE COMPANY, LTD.		
	Argonaut Milk Company		100
	*(Gold Medal Creamery Company		100)
	*(Golden Gate Dairy Company, Ltd.		100)
	*(Golden State Brands, Inc.		100)
	*(Golden State Dairy Farms		100)
	*(Golden State Foods, Inc.		100)
	*(Golden State Ice Cream Company		100)
	*(Golden State Milk Company		100)
	*(Golden State Milk Products Company		100)
	*(Golden State Products, Inc.		100)
	Golden State Sales Corporation		100
	*(Golden State Stores, Inc.		100)
	*(Jersey Farm Dairy Company		100)
	*(Lincoln Ice Company		100)
	*(Los Angeles Automotive Works, Inc.		100)
	*(Los Angeles Bottle Exchange		100)
	*(Los Angeles Creamery Company		100)
12-31-45	GOLDFIELD CONSOLIDATED MINES COMPANY, THE		
	(Goldfield Consolidated Mines Company of Mexico, S.A.		100)
	* New Monarch Mines, Limited		100
	* Sutter Butte Canal Company		57.11
7-31-45	GOODALL-SANFORD, INC.		
	Cia Palm Beach Cubana, S.A.		100
	Goodall Company		100
	Goodall Fabrics, Inc.		100
	*(Two (2) subsidiaries (names omitted)		100)
12-31-45	GOODRICH COMPANY, THE B. F.		
	Akron Rubber Company, The		100
	Allied Accessory & Tire Stores, Inc.		100
	American Anode, Inc.		100
	* Foster, Miller & Sperly, Inc.		18. 1/
	Goodrich Rubber Company of Canada, Limited, The B. F.		99.5
	Lone Star Defense Corporation		100
	Philadelphia Rubber Works Company, The		100
	* Schukraft Tire & Supply Company		23.9 1/
	* Transportation Rubber Company, Inc.		34.9 1/
	One (1) foreign company 2/		100
	(Two (2) foreign companies 2/		100)
	*(One (1) foreign company 3/		2/
	*(One (1) foreign company		2/
	* Three (3) foreign companies		2/
	* Four (4) domestic companies		2/ 4/
	1/ Represents percentage of ownership in this company by the registrant who disclaims any admission of the actual existence of effective control.		
	2/ Names and/or percents of control omitted.		
	3/ The registrant reported that this company had been completely liquidated prior to, and was awaiting dissolution on December 31, 1945.		
	4/ The registrant disclaims any admission of the actual existence of effective control.		
12-31-45	GOODYEAR TIRE & RUBBER COMPANY, THE		
	(All-Weather Tire Company)		100
	Companhia Goodyear do Brasil Produtos de Borracha		100
	D. W. K. Realty Company, The		100
	Goodyear Aircraft Corporation		100
	Goodyear Clearwater Mills		100
	Goodyear Decatur Mills		100
	Goodyear Engineering Corporation		100
	Goodyear Fabric Corporation		100
	Goodyear Farms		100
	Goodyear Foreign Operations, Inc.		100
	(Goodyear Heights Realty Company, The		100)
	(Goodyear Michigan Corporation, The		100)
	Goodyear Orient Company Limited, The		100
	Goodyear Orient Sales Company, Limited, The		100
	Goodyear Oskkeyhtio		100

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	GOODYEAR TIRE & RUBBER COMPANY, THE (Continued)		
	Goodyear Rubber Plantations Company, The		100
	(Goodyear Service, Inc.		100)
	Goodyear Steel Products Corporation		100
	Goodyear Synthetic Rubber Corporation		100
	Goodyear Tennessee Company		100
	Goodyear Tire & Rubber Company of Alabama		100
	Goodyear Tire and Rubber Company of California		100
	Goodyear Tire & Rubber Company of Canada, Limited, The		79.02 1/
	Goodyear Cotton Co. of Canada, Limited		100
	Goodyear Improvement Company, Limited		100
	Goodyear Tire & Rubber Company of Cuba, The		100
	Goodyear Tire & Rubber Company, Inc. The		100
	* Goodyear State Bank, The		94.5
	Goodyear Tire & Rubber Company, Inc (Alabama)		100
	Pacific Zeppelin Transport Company, Ltd.	(a)	50
	Goodyear Tire & Rubber Company of Kansas, Inc.		100
	Goodyear Tire & Rubber Company Limited, The (Java)		100
	Goodyear Tire & Rubber Company of Mexico, S.A., The		100
	Goodyear Tire & Rubber Company of Michigan, The		100
	Goodyear Tire & Rubber Export Company, The		100
	Goodyear Tire & Rubber Export Co. Ltd., The		100
	Goodyear Tyre & Rubber Co. (Australia) Limited, The		100 2/
	Goodyear Tyre & Rubber Company (Great Britain) Limited, The		100
	Goodyear Tyre & Rubber Company of New Zealand, Limited, The		100
	Goodyear Tyre & Rubber Company (S.A) Limited, The		100
	Kelly-Springfield Tire Company		100
	(Kelly Springfield Engineering Company, The		100)
	(Marathon Rubber Company, Inc.		100)
	Middlebury Land Company		100
	Naamlooze Vennootschap Landbouw Maatschappij Nabara		100
	Neumaticos Goodyear S. A.		100
	Pacific Zeppelin Transport Company, Ltd.	(a)	50
	Pathfinder Chemical Corporation		100
	Wheeling Township Coal Mining Company, The		100
	Windsor Manufacturing Corporation		100
	Wingfoot Corporation		100
	Wingfoot Homes, Inc.		100
	Fifteen (15) foreign companies		3/
	1/ Represents percentage of voting control through ownership of common stock. In addition, the registrant owns preferred stock with 8.47 percent voting control of this company. The common stock elects a majority of the directors.		
	2/ Represents percentage of voting control unless preferred stock is in default when preferred stock votes also.		
	3/ Names and percents of control omitted.		
1-31-45	GORHAM, INC.		
	Black, Starr & Gorham, Inc.		100
11-30-45	GOSSARD CO., THE H. W.		
	Canadian H. W. Gossard Co., Limited, The		100
	Gossard Company (Australia) Proprietary Limited, The H. W.		100
	*(Jackson Company, The (Michigan)		100)
	*(Modart Company, The (Michigan)		100)
	*(Natures Rival Company (Illinois)		100)
	Natures Rival and Bariaform (Australia) Proprietary, Limited		100
12-31-45	GOTHAM HOSIERY COMPANY, INC.		
	(General Hosiery Corporation		100)
	Gotham Hosiery Company of Canada, Limited		100
	("Onyx" Hosiery, Inc.		100)
12-31-45	GRAHAM-PAIGE MOTORS CORPORATION		
	*(Dominion Body Company Limited		100)
	*(Graham-Paige G.m.b.H. (Germany)		100)
	*(Graham-Paige International Corporation		100)
	*(Graham-Paige Motors (Canada) Ltd.		100)
	*(Societe Anonyme Graham-Paige (Belgium)		100)
	* Warren City Manufacturing Company 1/		100
	1/ The registrant wrote off, as of December 31, 1945, its entire investment in and advances to this company.		

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
: COMPANIES NOT INCLUDED IN REGISTRANTS' CONSOLIDATED STATEMENTS INDICATED BY ASTERISKS
: LINES OF CONTROL SHOWN BY INDENTATION

DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	GRANBY CONSOLIDATED MINING, SMELTING AND POWER COMPANY, LIMITED, THE		
	(Granby Metals Corporation, Limited (Canada)		100)
12-31-45	GRAND RAPIDS VARNISH CORPORATION		
3-3-45	GRAND UNION COMPANY, THE		
	Grand Union Stores Inc. of Vermont		100
12-31-44	GRANDVIEW MINES, INC.		
12-31-45	GRANITE CITY STEEL COMPANY		
	(Granite City Culvert Company		100)
1-31-45	GRANT COMPANY, W. T. (DELAWARE)		
	Grant Realty Corporation, W. T.		100
6-30-45	GRAY DRUG STORES, INC.		
	Gray Drug Stores, Inc. of Columbus		100
	* Gray Drug Stores, Inc. of Pennsylvania		100
	* Gray-Leadley Company, Inc., The		100
	(Mykrantz and Sons Drug Company, The		100)
	Superior Laboratories, Inc.		100
12-31-45	GRAY MANUFACTURING COMPANY, THE		
	* Long Security Lock Company, The		66.7
	* Proctor Company, Inc., The B. A.		100
12-31-45	GRAYBAR ELECTRIC COMPANY, INC.		
9-30-45	GRAYSON SHIPS INCORPORATED, THE (OF CALIFORNIA)		
	* One (1) company (name and percent of control omitted)		
12-31-45	GREAT LAKES DREDGE & DOCK COMPANY		
	* One (1) company		1/
	1/ Name and percent of control omitted		
12-31-45	GREAT LAKES TOWING COMPANY, THE		
	Dunham Towing and Wrecking Company		100
	Hand and Johnson Tug Line		100
	Thompson Towing and Wrecking Company		100
	Union Towing and Wrecking Company		100
12-31-45	GREAT NORTHERN IRON ORE PROPERTIES		
	Arthur Iron Mining Company		100
	Minnesota Colonization Company		100
	(Fillmore Iron Mining Company		100)
	Grant Iron Mining Company		100
	North Star Iron Company of West Virginia		90.6
	Mesabi Range Townsite Company		100
	Polk Iron Mining Company		100
12-31-45	GREAT WESTERN MINES COMPANY		
2-28-45	GREAT WESTERN SUGAR COMPANY, THE		
	Great Western Railway Company, The		100
	Imperial Land Company, The		100
1-31-45	GREEN COMPANY, INC., H. L.		
	British Home Stores, Ltd.		1/
	Green Properties Corporation, H. L. (Delaware)		100
	Green Stores Company, Incorporated, H. L. (Virginia)		100
	Green United Stores, Inc. (New York)		100
	Baltimore Veritas, Inc. (Maryland)		100
	Corning Veritas, Inc. (New York)		100
	Lexington Veritas, Inc. (Kentucky)		100
	Peekskill Veritas, Inc. (New York)		100
	Majestic Building Corporation (Ohio) 2/		100
	* Metropolitan Stores, Limited (Canada)		100 2/

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
1-31-45	GREEN COMPANY, INC. H. L. (Continued)		
	* Metropolitan Stores, Limited (Canada) (Continued)		
	* Metropolitan Chain Properties, Limited (Canada)		100 3/
	* Metropolitan Corporation of Canada, Limited (Canada)		100 3/
	* Metropolitan Stores, Limited (of Quebec)		100 3/
	1600 Atlantic Avenue Realty Company (New Jersey)		100
	1021 Market Street Realty Corporation (Pennsylvania)		100
	301 Allegheny Street Realty Corporation (Pennsylvania)		100
	99 Whitehall Street Realty Corporation, Inc. (Georgia)		100
	1/ The registrant also owns 22,500 ordinary shares of British Home Stores, Ltd., a British Company. These shares held by the registrant represent 8/10ths of 1% of the total ordinary shares outstanding.		
	2/ Name changed to the H. L. Green Building Corporation, on May 19, 1945.		
	3/ Except Directors' qualifying shares.		
12-31-45	GREEN MOUNTAIN POWER CORPORATION		
10-31-45	GREIF BROS. COOPERAGE CORPORATION, THE		
	Fort Worth Barrel Company		100
	* Hertz & Rogers, Incorporated		55
	Heidt & Son, Inc., C.		100
	Sauer Cooperage Company		100
	* Southwestern Cooperage Company 1/		77.5
	One (1) foreign company (name and percent control omitted)		
	1/ Registrant owns 77.5 percent of the common stock as shown above, and 79 percent of the preferred stock.		
12-31-45	GRIESEDIECK WESTERN BREWERY COMPANY		
	Griesedieck Western Brewery Company of Missouri		100
12-31-45	GROCERY STORE PRODUCTS CO.		
	Foulds Milling Company, The		99.55
	Golden Age Macaroni Corporation		100
	Grocery Store Products Sales Company, Inc.		100
12-31-45	GRUMMAN AIRCRAFT ENGINEERING CORPORATION		
	*(Montauk Building Corporation		100)
9-30-45	GUANTANAMO SUGAR COMPANY		
	* Guantanamo Railroad Company		81
12-31-45	GUILFORD REALTY COMPANY, THE		
	Mid-City Rent-A-Car Service, Incorporated		100
12-31-45	GULF OIL CORPORATION		
	American International Fuel and Petroleum Company		100
	Caribbean Gulf Oil Company		100
	Colombian Gulf Oil Company		100
	(Darien Gulf Oil Company		100)
	(Magdalena Gulf Oil Company		100)
	Gulf Casualty Company		100
	Gulf Refining Company		100
	* Danian American Prospecting Co.		100
	* Eastern Gulf Oil Company Limited		100
	Gulf Exploration Company		100
	* Gulf Exploration Company (Great Britain) Limited		100
	* Kuwait Oil Company Limited		50
	Gulf Tire & Supply Company		100
	* Southeastern Pipe Line Company		52½
	Gulf Research & Development Company		100
	Mexican Gulf Oil Company		100
	* Tabbis Bay Oil Company		80
	Venezuela Gulf Oil Company		100
	Mene Grande Oil Company, C. A.		100
	Western Gulf Oil Company		100
	Z. & M. Independent Oil Co., Inc.		100
	Fourteen (14) foreign companies (names and percentage of control omitted)		
	Sixteen (16) foreign companies (names and percentage of control omitted) 1/		
	1/ These are indirectly owned European marketing subsidiary companies.		

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12-31-45	GULF POWER COMPANY		
12-31-45	GULF PUBLIC SERVICE CO., INC.		
	Louisiana Public Utilities Co., Inc.		100
12-31-45	GULF STATES UTILITIES COMPANY		

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	(H)		
12-31-45	HACKENSACK WATER COMPANY		
	Corwick Realty Corporation		100
	Minetta Realty Corporation		100
	Pascack Land Company		100
	Ramsdc Realty Corporation		100
	Spring Valley Water Works and Supply Company		100
12-31-45	HALE BROS. STORES, INC.		
	* Weinstock Lubin and Company, Inc.		54.17
12-31-45	HALL LAMP COMPANY, C. W.		
3-31-45	HALL PRINTING COMPANY, W. F.		
	Art Color Printing Company		100
	Central Typesetting and Electrotyping Company		100
	Chicago Rotoprint Company		76.27
1-31-45	HALLE BROTHERS COMPANY, THE (Ohio)		
	Halle Brothers Company, The (Pennsylvania)		100
8-31-45	HALLICRAFTERS CO., THE		
12-31-45	HAMILTON MANUFACTURING COMPANY		
12-31-45	HAMILTON WATCH COMPANY		
	Hamilton Corporation, The		100
	*(Illinois Watch Company		100)
12-31-45	HAMMERMILL PAPER COMPANY		
	* Grays Harbor Pulp and Paper Company		60
	Hammermill Pulp & Lumber Company, Ltd.		100
	Temperance River Company		100
	One (1) foreign company		1/
	1/ Name and percent of control omitted.		
6-30-45	HANCOCK OIL COMPANY OF CALIFORNIA, THE		
	*(Acme Oil Co., Inc.		100)
	* Waggoner's Lubrication Palaces, Inc.		100
	*(Waggoner's One Stop Service Station		100)
	*(West Central Oil Co., Ltd.		100)
12-31-45	HANNA COMPANY, THE M. A.		
	* Empire-Hanna Coal Company, Limited		50 1/
	Evergreen Mines Company		60
	Hanna Coal Company		100
	Hanna Coal & Ore Corporation 2/		100
	*(Hanna Development Company		100)
	* Jefferson Coal Company		49 3/
	Lower Lake Dock Company, The		100
	*(Lowphos Ore, Limited		100)
	* North Western-Hanna Fuel Company		50 1/
	*(Northern Iron Ore Mines, Limited		100)
	Ohio & Western Pennsylvania Dock Company, The		100
	Ozark Ore Company		100
	* Renton Investment Company		100
	* Unity Railways Company		100
	Susquehanna Collieries Company		100
	* Baltimore Service Coal Company, Inc.		100
	* Tri-County Lands Company		100
	*(Western Copper & Mining Company		95)
	*(Western Ore Company		100)
	1/ Represents percentage of ownership in this company by the registrant through a wholly-owned (unnamed) subsidiary. The registrant disclaims any admission of the actual existence of effective control.		
	2/ Formerly named Hanna Ore Company		
	3/ Represents percentage of ownership in this company by the registrant who disclaims any admission of the actual existence of effective control. The remaining stock is held by a single owner not affiliated with the registrant.		

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6-30-45	HARBAUER COMPANY, THE		
12-31-45	HARBISON-WALKER REFRACTORIES COMPANY		
	Canadian Refractories Limited		79
	* Dolomite Refractories Limited	(a)	49
	* Dolomite Refractories Limited	(a)	10
	Harbison-Walker Mining Company		100
	Harbison-Walker Refractories Company of Canada, Limited		100
	Harbison-Walker Sales Company		100
	Harbison-Walker Securities Company		100
	Northwest Magnesite Company		60
12-31-45	HARNISCHFEGER CORPORATION		
	Harnischfeger Corporation of Canada, Ltd.		100
6-30-45	HARRIS-SEYBOLD-POTTER COMPANY		
	Harris-Seybold-Potter (Canada) Limited		100
9-30-45	HARSHAW CHEMICAL COMPANY, THE		
	* Diamond-Harshaw Company 1/		50
	Harshaw Chemical Company of New York, Inc., The		100
	*(Harshaw-Essential Foods, Inc.		100)
	* New York Ohio Chemical Corporation 1/		50
	* Nytox Chemicals, Inc. 1/		33.3
	* Western Technical Supply Company, Inc. 1/		50
	1/ The admission of the actual existence of effective control was disclaimed.		
11-30-45	HART SCHAFFNER & MARX		
	Baskin Clothing Company		100
	Hart Schaffner & Marx Distributors Service, Inc.		100
	Mansfield Building Corporation		100
	Moore, Ltd.		100
	Silverwood, F. B.		100
	Walker's, Inc.		92.9
	Wallach's, Inc.		100
	Wallach's Inc. of New Jersey		100
	Twenty (20) retail stores (Names Omitted)		100
	Four (4) retail stores (Names Omitted)		1/
	1/ Percentage of voting power is 60.02, 76.0, 98.0 and 98.3 respectively.		
12-31-45	HARTFORD ELECTRIC LIGHT COMPANY, THE		
	* Hartford Electric Steel Corporation, The 1/		100
	1/ In December 1945 the registrant sold and disposed of all its holdings of voting stock of this company.		
12-31-45	HARTFORD RAYON CORPORATION, THE		
9-30-45	HARVARD BREWING CO. (Delaware)		
	(Harvard Brewing Co., Inc. (New York)		100)
10-31-45	HAT CORPORATION OF AMERICA		
	(Byron Hat Corporation		100)
	(C & K Purchasing Corporation, The		100)
	(Cavanagh Hat Research Corporation		100)
	(Cavanagh, Incorporated, John		100)
	(Cavanagh, Ltd., John		100)
	(Crofut & Knapp Company, The		100)
	(Dobbs & Co., Inc.		100)
	(Dunlap & Co., Incorporated (Connecticut)		100)
	(Dunlap & Co., Incorporated (New York)		100)
	(Hodgson-Berg, Incorporated		100)
	(Knox Hat Company, Incorporated		100)
	(Knox the Hatter, Inc.		100)
	(St. Marks Corporation		100)
12-31-45	HATFIELD-CAMPBELL CREEK COAL COMPANY, THE		
	(Campbell's Creek Coal Company		100)
	Campbell's Creek Railroad Company		100
	(Hatfield Coal Company		100)
	(Lincoln Coal Company		100)

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12-31-45	HATFIELD-CAMPBELL CREEK COAL COMPANY, THE (Continued)		
	Madison Coal and Supply Company		100
	McKim Company, R.		100
	Ohio and Kanawha Transportation Company		100
	Ohio River Elevator Company		100
	(Reliance Coal and Coke Company		100)
12-29-45	HATHAWAY BAKERIES, INC.		
	Nashua Baking Company		100
12-31-45	HAVERHILL ELECTRIC COMPANY		
12-31-45	HAWAIIAN ELECTRIC COMPANY, LIMITED, THE		
5-31-45	HAWAIIAN PINEAPPLE COMPANY, LIMITED		
	* Isleways, Limited		100
7-31-45	HAYES INDUSTRIES, INC.		
9-30-45	HAYES MANUFACTURING CORPORATION		
	Service Trucking Company		100
12-29-45	HAZEL-ATLAS GLASS COMPANY		
	Gordon Land Company		100
	Mill Creek Sand Company		100
	Pittsburgh Sand Company		100
12-31-45	HAZELTINE CORPORATION		
	* Electrical Industries, Inc.		66
	Hazeltine Electronics Corporation		100
	Latour Corporation		100
	* One (1) foreign company (name omitted)		70
	(Two (2) foreign companies		1/
	1/ Names and percent of control omitted.		
1-31-45	HEARN DEPARTMENT STORES, INC.		
	*(Hearn & Son, Inc., James A.		100)
	Hearn Wholesale Corporation 1/		100
	Hearns Liquor Store, Inc.		100
	Thirwest Realty Corporation		100
	1/ Formerly Hamilton Commercial Corporation		
1-31-45	HECHT COMPANY, THE		
	* Bradley Realty Corporation, The		100
12-31-45	HECLA MINING COMPANY		
	* POLARIS MINING COMPANY		63.23
	* Chester Mining Company		55.56
	* SILVER SUMMIT MINING COMPANY		52.56
	* Red Cloud Mines, Inc.		100
	* Wall Street Mining Company		27.59
12-31-45	HEILEMAN BREWING COMPANY, G.		
12-31-45	HEIN-WERNER MOTOR PARTS CORPORATION		
12-31-45	HELLER & COMPANY, WALTER E.		
	Associate Factors, Inc.		100
	Heller Factors, Inc., Walter E.		100
	Heller Modernization Credit, Inc.		100
	National Acceptance Company of Chicago		71.2
12-31-45	HELME COMPANY, GEORGE W.		
12-31-45	HERCULES MOTORS CORPORATION		
	* D-H-X Engine Corporation 1/		100
	1/ Discontinued operations during the year 1945.		

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12-31-45	HERCULES POWDER COMPANY		
	Hercules Chemical Corporation		100
	Hercules Powder Company (Canada) Limited		100
	Hercules Powder Company, Limited, (England)		100
	Hercules Water Company (California)		100
	* One (1) foreign company (name omitted)		100
6-30-44	HERFF JONES CO. (INDIANA)		
	Herff-Jones-Chicago		1/
	1/ Percentage of control omitted. The registrant subsequently sold all the common stock then owned of this company before October 31, 1944.		
12-31-45	HERSHEY CHOCOLATE CORPORATION		
	*(Childs Company, Incorporated, F. E.		100)
	Cocoa Trading Corporation		100
	*(Hershey Chocolate Company		100)
12-31-45	HEWITT RUBBER CORPORATION (NEW YORK)		
	*(General Rubber & Packing Company		100)
	*(Gutta Percha & Rubber Manufacturing Company		100)
	(Hewitt Rubber Corporation (Delaware)		100)
	* National Synthetic Rubber Corporation		15 1/
	Robins Conveyors Incorporated		100
	*(Weed Morrison Coal & Ore Equipment Corp.		100)
	* Robins Conveyors (South Africa) Limited		100
	(Security Rubber & Belting Company		100)
	1/ Represents percentage of ownership in this company by the registrant.		
12-31-45	HEYDEN CHEMICAL CORPORATION		
	Aktivin Corporation, The		100
	* American Plastics Corporation		66
	Jamieson and Company, Ltd., C. E.		100
	Jamieson Pharmacal Company		100
	* National Capsule Company, The		33
1-31-45	HIBBARD, SPENCER, BARTLETT AND COMPANY		
12-31-45	HIGH DIVIDE MINING COMPANY		
12-31-45	HILO ELECTRIC LIGHT COMPANY, LIMITED		
12-31-45	HINDE & DAUCH PAPER COMPANY, THE		
	* Hinde & Dauch Paper Company of Canada, Limited		52.58
	(Sterlite Fibre Products, Inc. 1/		100)
	1/ Corporate existence in process of termination on December 31, 1945.		
9-30-45	HIRES COMPANY, THE CHARLES E.		
	Gelien & Co., Inc.		100
	Hires Company, Ltd., The Charles E.		100
	Hires Sugar Company		100
12-31-45	HOBART MANUFACTURING COMPANY, THE		
	Cia. de Maquinas Hobart-Dayton do Brasil (Brazil)		89.4
	* Compagnie Hobart (Belgium)		100
	* Compagnie Hobart (France)		98.8
	* Fabricage Maatschappij (Holland)		100
	* Hobart-Dayton Argentina, Societed Anomina Industrial Y Commercial (Argentina)		94.8
	Hobart Manufacturing Company, Limited, The (Canada)		100
	Hobart Manufacturing Company, Pty, Limited, The (Australia)		100
	Hobart Manufacturing Company, Limited, The (England)		99
	* Hobart Maschinen Gesellschaft (Germany)		100
9-30-45	HOE & CO., INC., R.		
12-31-45	HOLLAND FURNACE COMPANY		
	Holland Credit Company		100
	* Holland Hotel Company		51.6

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12-31-45	HOLLANDER & SON, INC., A.		
	Competent Fur Dressers, Inc.		100
	* Hollander & Son Cuttner Division Corporation, A. 1/		100
	Hollanderizing Corporation of America, Inc.		100
	1/ This company was in process of dissolution on December 31, 1945.		
12-31-45	HOLLY DEVELOPMENT COMPANY		
	* Wyoming-California Petroleum Company		100
3-31-45	HOLLY SUGAR CORPORATION		
	* Alliance Lateral Ditch Company (Wyoming)		67.31
	* Dome Lake Canal Company (Wyoming)		64.31
	* Dome Lake Reservoir Company (Wyoming)		71.40
	* Farmers Ditch Company (Montana)		93.33
	* Holly Oil Company (Colorado)		49.45
	* Socal Oil & Refining Company (California)	(a)	48.08
	* Mc Donald Island Farms, Ltd. 1/		50
	* Socal Oil & Refining Company (California)	(a)	27.47
	1/ The admission of the actual existence of effective control was disclaimed.		
7-31-45	HOLMES COMPANY, LTED., D. H.		
12-31-45	HOLT AND COMPANY, INCORPORATED, HENRY		
12-29-45	HOME DAIRY COMPANY		
12-31-45	HOMESTAKE MINING COMPANY		
	* Compania Mexicana de Manganeso, S. A.		1/
	Golden Gate Mine and Timber Company		100
	Wyodak Coal & Mfg. Co.		100
	1/ Percent of control omitted.		
12-31-45	HONOLULU CONSTRUCTION & DRAYING COMPANY, LIMITED		
12-31-45	HONOLULU GAS COMPANY, LIMITED		
12-31-45	HONOLULU OIL CORPORATION		
	(Fourbear Development Company		
	Industrial Research Laboratories, Ltd.		100)
			100
12-31-45	HONOLULU PLANTATION COMPANY		
12-31-45	HONOLULU RAPID TRANSIT COMPANY, LIMITED		
11-30-45	HOOKER ELECTROCHEMICAL COMPANY		
	* Martin Equipment Corporation, J. E.		100
12-31-45	HOOVER BALL AND BEARING COMPANY		
12-31-45	HOOVER COMPANY, THE (OHIO)		
	Hoover Company, The (Pennsylvania)		100
	Hoover Company Limited, The (Canada)		100
	* Hoover Limited (England)		80.7
	* Kingston-Conley Electric Company		100
	* Foreign companies		1/
	1/ Number, names and percents of control omitted.		
1-31-45	HORDER'S, INCORPORATED (ILLINOIS)		
	Associated Stationers Supply Co.		
	(Cole & Company, George E.		100
			100)
10-27-45	HORMEL & COMPANY, GEO. A.		
	*(Dinty Moore Products Company		100)
	*(Hormel, S. A., Cia., Geo. A. (Mexico)		100)
	Mitchell Abattoir, Inc. The		86+
12-31-45	HORN SILVER MINES COMPANY		

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1-31-45	HORNE COMPANY, JOSEPH		
	Pittsburgh Products Company		100
12-31-45	HOSKINS MANUFACTURING COMPANY, THE		
12-31-45	HOTEL WALDORF-ASTORIA CORPORATION		
	*(Waldorf-Astoria Apartments, Inc.		100)
	*(Waldorf-Astoria Florist, Inc., The		100)
	*(Waldorf-Astoria Food and Candy Corporation		100)
	*(Waldorf-Astoria Garage and Auto Renting Corporation		100)
	*(Waldorf-Astoria Importation Corporation		100)
	*(Waldorf-Astoria Lunch Rooms, Inc.		100)
	*(Waldorf-Astoria Orchestra, Inc., The		100)
	*(Waldorf-Astoria Pre-Cooked Frozen Foods, Inc.		100)
	*(Waldorf-Astoria Taxicab and Bus Company, Inc.		
12-31-45	HOUDAILLE-HERSHEY CORPORATION		
	Buffalo Arms Corporation		100
	Honan-Crane Corporation		100
	(Houdaille Company of Canada, Limited		100)
	MUSKEGON MOTOR SPECIALTIES COMPANY		81.7
	Skinner Company, Limited, The		100
12-31-45	HOUSEHOLD FINANCE CORPORATION		
	(Household Finance Company		100)
	Household Finance Company, Inc.		100
	Household Finance Corporation of Canada		97.47
	*(Household Finance Corporation of Canada, Ltd.		95)
	Household Finance Corporation of Utah 1/		100
	Household Loan Company		100
	Household Loan Consumer Discount Company		100
	Installment Loan and Finance Company		100
	Thrifty Loan and Finance Company 1/		100
	1/ Subsidiaries purchased in February, 1946.		
12-31-45	HOUSTON LIGHTING & POWER COMPANY		
7-31-45	HOUSTON NATURAL GAS CORPORATION		
12-31-44	HOUSTON OIL COMPANY OF TEXAS		
	Houston Pipe Line Company		100
	* Southwestern Settlement and Development Corporation		1/
	1/ Percentage of voting control omitted.		
12-31-45	HOUSTON OIL FIELD MATERIAL COMPANY, INC. (DELAWARE)		
	Arizona Barite Company		100
	Houston Oil Field Material Company, Inc. (California)		100
	Houston Oil Field Material Company, Inc. (Texas)		100
12-31-45	HOWARD STORES CORPORATION		
	Howard Brownsville, Inc.		100
	Howard Central Ave., Inc.		100
	Howard Chestnut St., Inc.		100
	Howard Clothes Corp. (Illinois)		100
	Howard Clothes Corp. (New Jersey)		100
	Howard Clothes Corp. (Rhode Island)		100
	Howard Clothes, Inc. (New York)		100
	Howard Clothes, Inc. of Massachusetts		100
	Howard Cortlandt St., Inc.		100
	Howard Flatbush Ave., Inc.		100
	Howard Flushing, Inc.		100
	Howard Fordham Road, Inc.		100
	Howard Fulton St., Inc.		100
	Howard Harlem, Inc.		100
	Howard Illinois, Inc.		100
	Howard Jamaica, Inc.		100
	Howard Lenox Ave., Inc.		100
	Howard Manhattan Ave., Inc.		100
	Howard 32nd St., Inc.		100

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	HOWARD STORES CORPORATION (Continued)		
	Howard 42nd St., Inc.		100
	Howard 50th St., Inc.		100
	Howard 58th St., Inc.		100
	Howard 86th St., Inc. 1/		100
	Howard 149th St., Inc.		100
	Howard Paterson, Inc.		100
	Howard Philadelphia, Inc.		100
	Howard Pitkin Ave., Inc.		100
	Howard Ridgewood, Inc.		100
	Howard Salina St., Inc.		100
	Howard Seventh Ave., Inc.		100
	Howard South, Inc.		100
	Howard State St., Inc.		100
	Howard Twelfth Street, Inc.		100
	Howard Upper Darby, Inc.		100
	Howard White Plains, Inc.		100
	Howard Worcester, Inc.		100
	320 Central Ave., Inc.		100
	40 Flatbush Ave. Ext., Inc.		100
	350 Fulton Street, Inc.		100
	170 Tillary Street Corp.		100
	1/ Formerly known as Howard Stores, Inc.		
12-31-45	HOWE SOUND COMPANY		
	Britannia Mining and Smelting Co., Limited		100
	(Torbrit Mining Company, Limited		75)
	Calava Mining Company		100
	Compania Industrial "El Potosi", S. A.		100
	El Potosi Mining Company		95-1/3
	"Minerales de Chihuahua", S. A.		100
	Howe Sound Exploration Company, Ltd.		100
12-31-45	HOWELL MINING COMPANY		
	(Buffalo Consolidated Mining Co.		1/2)
	(Globe Mining Company		1/2)
	(Yankee Mines Co.		1/2)
	1/ Percent of control omitted.		
	2/ The registrant had purchased 320,000 shares of a 600,000 share authorized issue.		
	3/ The registrant purchased 62,890 shares of stock of this company.		
	4/ The registrant purchased 3,986,765 shares of 4,127,944 shares issued.		
12-31-45	HUBBELL, INCORPORATED, HARVEY		
	Wiring Devices Company		97.6
12-31-45	HUDSON BAY MINING AND SMELTING CO., LIMITED		
	Churchill River Power Company Limited		100
	* Northern Manitoba Power Company Limited		100
	* Northern Power Limited		100
	Emergency Metals Limited		100
	* Hudson Bay Exploration and Development Company Limited		100
	* Cuprus Mines Limited		79.25
	* Hudson Bay Air Transport Limited		100
	* Manitoba Chromium Limited		70
12-31-45	HUDSON COAL COMPANY, THE		
	* Gold Run Water Company		100
	*(D. & H. Coal, Inc.		100)
	* Township Realty Corporation		100
12-31-45	HUDSON MOTOR CAR COMPANY		
	(Essex Motors		100)
	*(Hudson Essex Motors, n.b.H. (Germany)		100)
	*(Hudson Essex Motors, Societe anonyme (Belgium)		100)
	Hudson Motors of Canada, Ltd.		100
	Hudson Motors Limited (Great Britain)		100
	Hudson Sales Corporation		100
	*(Wirth, G.m.b.H., Frederick J. (Germany)		100)

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12-29-45	HUMMEL-ROSS FIBRE CORPORATION		
	* Hopewell-Charles City Ferry, Inc.		100
12-31-45	HUMPHRYES MANUFACTURING COMPANY, THE		
2-28-45	HUNT BROTHERS PACKING COMPANY		
	(Golden Gate Packing Company		100)
	(Hayward Warehouse Company		100)
	(Pacific North West Canning Company		100)
	(Winters Canning Company, The		100)
12-31-45	HUPP MOTOR CAR CORPORATION		
	*(Globe Machine and Stamping Corporation		100)
12-31-45	HURD LOCK & MANUFACTURING CO.		
12-31-45	HUSSMANN-LIGONIER COMPANY		
	Hussmann Refrigeration, Inc.		100
12-31-45	HUTCHINSON SUGAR PLANTATION COMPANY		
12-31-45	HUTTIG SASH & DOOR COMPANY		
	Birmingham Sash & Door Co.		100
	(Dallas Sash & Door Co.		100)
	Huttig Sash & Door Co. of Texas		100
	Memphis Sash & Door Co.		100
	* Missoula White Pine Sash Co.		56.9
	* White Pine Sash Co. of Massachusetts		60
6-30-45	HUYLER'S		
3-31-45	HYDE PARK BREWERIES ASSOCIATION, INC.		
12-31-45	HYDRAULIC-PRESS BRICK COMPANY		
12-31-45	HYDRAULIC PRESS MANUFACTURING COMPANY, THE		
	H-P-M Development Corporation		100
	Hydro-Power Systems, Inc.		100
11-3-45	HYGRADE FOOD PRODUCTS CORPORATION		
	B & S. Meat Company, Inc.		100
	Baker Importing Co., Inc. 1/		100
	Busch & Co., Inc., H.		100
	Batchelder & Snyder, Inc.		100
	Beegle Meat Company, Inc., H. F.		100
	Buffland Realty Co., Inc.		100
	Dold Packing Corporation		100
	Dudman Market, Inc.		100
	Fink & Sons Co., Inc., A.		100
	Hod Carmel Kosher Provision Co., Inc.		100
	Sinai Kosher Sausage Factory, Inc.		100
	Hygrade International Corporation		100
	Hygrade Tanning Corporation		100
	Major Brothers Packing Company		100
	Michigan Wool and Tannery Company, Inc.		100
	Middle States Cheese & Butter Mfg. Co.		100
	Mornistown Poultry & Egg Co., Inc.		100
	National Foods, Inc.		100
	Pershing Packing Co.		100
	Sayer Company (Australia) Proprietary, Ltd.		100
	Sayer and Company, Inc.		100
	Supro Meat Products Co., Inc.		100
	Williams Meat Company, Inc., Foster E.		100
	Wilson Packing Corporation, L. C.		100
	(Twelve (12) companies 2/		100)
	1/ Formerly Baker Importing Company		
	2/ Names omitted.		

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-40	IXL MINING COMPANY 1/		
	1/ The registrant had not filed an annual report for the year 1945 at the time of the compilation of this report. Data reported were taken from the last annual report filed by the company.		
12-31-45	IDAHO POWER COMPANY		
12-31-45	ILLINOIS BRICK COMPANY		
12-31-45	ILLINOIS COMMERCIAL TELEPHONE COMPANY		
12-31-45	ILLINOIS POWER COMPANY		
	(Cairo City Gas Company		100)
	Central Terminal Company		100
	(Champaign and Urbana Gas Light and Coke Company		100)
	(Danville Gas Light Company		100)
	(Decatur Electric Company		100)
	(Jacksonville Gas Light & Coke Company, The		100)
	(Jacksonville Railway and Light Company		100)
	Liquidating Railway Corporation 1/		100
	(Venice Gas Company		100)
	1/ In process of liquidation.		
9-30-45	ILLINOIS ZINC COMPANY		
	Peru Mining Company		100
	New Mexico Consolidated Mining Company		100
7-31-45	IMPERIAL DEVELOPMENT COMPANY, LTD.		
12-31-44	INDEPENDENCE LEAD MINES COMPANY		
	* CLAYTON SILVER MINES		31 1/
	1/ Approximate percentage of voting control.		
12-31-45	INDEPENDENT PNEUMATIC TOOL COMPANY		
	* Independent Pneumatic Tool Company, Ltd.		100
12-31-45	INDIAN QUEEN CONSOLIDATED MINING COMPANY		
12-31-45	INDIANA ASSOCIATED TELEPHONE CORPORATION		
12-31-45	INDIANA GAS & WATER COMPANY, INC.		
12-31-45	INDIANA & MICHIGAN ELECTRIC COMPANY		
12-31-45	INDIANA STEEL PRODUCTS COMPANY, THE		
12-31-45	INDIANAPOLIS POWER & LIGHT COMPANY		
	Electric Building Company, Inc.		100
	Mooresville Public Service Co.		100
12-31-45	INDIANAPOLIS WATER COMPANY		
	* White River Corporation, The		50 1/
	1/ Represents percentage of ownership in this company by the registrant who disclaims admission of the actual existence of effective control.		
12-31-45	INDUSTRIA ELECTRICA DE MEXICO, S. A.		
	Cia Distribuidora Westinghouse, S. A.		100
12-31-45	INDUSTRIAL RAYON CORPORATION		
	Rayon Machinery Corporation		100
12-31-45	INGERSOLL-RAND COMPANY		
	* Cameron Steam Pump Works, A. S.		100
	* Canadian Ingersoll-Rand Company Limited		71.2
	* Sherbrooke Pneumatic Tool Co. Ltd.		100
	* Cavilla-Lisbon, H. 1/		100
	* Compania Ingersoll-Rand, S. A.		100

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12-31-45	INGERSOLL-RAND COMPANY (Continued)		
	* Compressed Air Magazine Company		100
	* Ingersoll-Rand (Australia) Pty., Ltd.		100
	* Ingersoll-Rand Company, Limited		100
	* Ingersoll-Rand Company of Peru		100
	* Ingersoll-Rand Company (South Africa) Ltd.		100
	* Ingersoll-Rand de Cuba, S. A.		100
	* Ingersoll-Rand de Mexico, S. A.		100
	* Ingersoll-Rand (India) Ltd.		100
	* Ingersoll-Rand (Maquinas), S. A.		100
	* Lopatcong Water Co.		100
	* Painted Post Development Co., Inc.		100
	* Phillipsburg Development Corporation, The		100
	1/ The registrant reports this is not an incorporated company but is treated in the accounts as such.		
12-31-45	INLAND STEEL COMPANY		
	Dunwoody Iron Company		100
	Hillside Fluor Spar Mills		100
	* Rurlbut Calcium and Chemical Company		50 1/
	Indiana Harbor Homes Company		100
	(Inland Collieries Company		100)
	(Inland Company, The		100)
	Inland Lime and Stone Company		100
	Inland Lime & Stone Company of Wisconsin		100
	Inland Steel Container Company		100
	(Wilson & Bennett Manufacturing Company		100)
	Jackson County Iron Company		100
	* Mahland Ore Company		50 1/
	* Michigan Mineral Land Company		50 1/
	Milcor Steel Company		100
	(Eller Manufacturing Company		100)
	(Milwaukee Corrugating Company		100)
	Osborn Company, J. M. and L. A.		100
	Newsda Land Company, The		100
	* Philbin Mining Company		50 1/
	(Red Top Steel Post Company		100)
	Ryerson & Son, Inc., Joseph T.		100
	1/ Represents percentage of ownership of this company by the registrant who disclaims any admission of the actual existence of effective control.		
12-31-45	INSPIRATION CONSOLIDATED COPPER COMPANY		
	* Arizona Oil Company		50 1/
	* Warrior Cooperative Mercantile Company		100
	1/ Represents percentage of ownership in this company by the registrant who disclaims any admission of the actual existence of effective control.		
6-30-45	INSURANCE COMPANY OF NORTH AMERICA		
	* Alliance Insurance of Philadelphia, The		99+
	* Central Insurance Company of Baltimore		99+
	* Indemnity Insurance Company of North America		99+
	* National Security Insurance Company		99+
	* Parkway Company		99+
	* Philadelphia Fire and Marine Insurance Company		99+
	* Philadelphia Investment Corporation, The		99+
12-31-45	INTERCHEMICAL CORPORATION		
	Aridye Corporation		100
	Ault & Wiborg Company, The (Far East)		100
	Cliftex Corporation		92
	Cotan Corporation		100
	Interchemical Specialties, Inc.		100
	International Printing Ink Corporation Limited, The		100
	Queen City Printing Ink Co., The		100
	R-B-H Dispersions, Inc.		100
	Ruxton, Incorporated, Philip		100
	(Ruxton Products, Inc.		100)
	Scriver & Quinn, Inc.		100
	Wadsworth & Woodman Company, Incorporated		80
	(Seven (7) companies (names omitted)		100)
	*(One (1) company (name omitted)		66.7)

REGISTRANTS AND SUBSIDIARIES

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10-31-45	INTERCOAST PETROLEUM CORPORATION		
12-31-45	INTERCONTINENTAL RUBBER COMPANY (INC.)		
	Compania Explotadora de Hule, S. A.		100
	(Compania Canadera y Textil de Cedros, S. A.		100)
	Continental-Mexican Rubber Company (Incorporated)		100
	(Continental Rubber Company of New York		100)
12-31-45	INTERLAKE IRON CORPORATION		
	* Black Mountain Corporation, The		32½ 1/
	* Dalton Ore Company		40 1/
	* Interlake Chemical Corporation		50 1/
	1/ Represents percentage of ownership of voting stock in this company by the registrant who disclaims any admission of the actual existance of effective control.		
12-31-45	INTERLAKE STEAMSHIP COMPANY, THE		
12-31-45	INTERNATIONAL BUSINESS MACHINES CORPORATION		
	Electromatic Typewriters, Inc. 1/		100
	Endicott Highlands Development Corporation		100
	* International Business Machines Co. of Delaware		100
	International Business Machines Co., Ltd.		100
	* Thirty-four (34) foreign companies		2/
	1/ This company was merged into the registrant as of December 31, 1945.		
	2/ Names and percents of control omitted.		
12-31-45	INTERNATIONAL BUTTON HOLE SEWING MACHINE COMPANY		
	Reece Machinery Company of Canada, Ltd.		100
	Reece Machinery Company (France)		100
	Reece Machinery Company G.m.b.H. (Germany)		100
	Reece Machinery Company Ltd. (England)		100
10-31-44	INTERNATIONAL DENHOLA CORPORATION		
11-30-45	INTERNATIONAL FURNITURE COMPANY		
	Arlington Furniture Co.		100
10-31-45	INTERNATIONAL HARVESTER COMPANY		
	* Aktiebolaget International Harvester Company		99.95
	* Aktieselskabet International Harvester Company		99.81
	* Chicago, West Pullman & Southern Railroad Company		100
	* Cia. Nacional Machines Agricolas McCormick et Deering, S. A.		92.46
	* Compagnia Internazionale di Macchine Agricole		100
	* Compania Internacional de Maquinas Agricolas		100
	* Harvester War Depot, Inc., The		100
	* Illinois Northern Railway		100
	* International Harvester Company Aktiengesellschaft, Zurich		100
	* International Harvester Company Argentina		100
	* International Harvester Company of Australia, Proprietary Limited		99.95
	* International Harvester Company of Canada, Limited		100
	* International Harvester Company of Cuba		100
	* International Harvester Company of Great Britain, Limited		99.98
	* International Harvester Company in Latvia		100
	* International Harvester Company, m.b.H.		100
	* International Harvester Company of Mexico, S. A.		100
	* International Harvester Company of New Zealand, Limited		100
	* International Harvester Company of Philippines		100
	* International Harvester Company (S.A.) Proprietary Limited		100
	* International Harvester Export Company		100
	* Macleod & Company, Inc.		100
	* Uhlig Plantation Company		100
	* Wisconsin Steel Company		100
	*(Three (3) companies		1/)
	1/ Names and percents of control omitted.		
12-31-45	INTERNATIONAL HYDRO-ELECTRIC SYSTEM		
	Corinth Electric Light & Power Company		100
	GATINEAU POWER COMPANY		86+
	Gatineau Bus Company, Limited		100

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12-31-45	INTERNATIONAL HYDRO-ELECTRIC SYSTEM (Continued)		
	GATINEAU POWER COMPANY (Continued)		
	Gatineau Electric Light Company, Limited		100
	Gatineau Transmission Company		100
	(Ottawa River Development Company		100)
	(Saint John Realty Company		100)
	(Fish River Improvement Company		100)
	(Saint John River Power Company		100)
	Saint John River Storage Company		100
	(Sullivan Island Company, Limited		100)
	Hudson River Power Corporation		100
	NEW ENGLAND POWER ASSOCIATION		51+
	Attleboro Steam and Electric Company		100
	Bellows Falls Hydro-Electric Corporation		100
	Connecticut River Development Company		100
	CONNECTICUT RIVER POWER COMPANY		100
	FALL RIVER ELECTRIC LIGHT COMPANY		56+
	Gardner Electric Light Company		62+
	Granite State Electric Company		100
	GREEN MOUNTAIN POWER CORPORATION		100
	HAVERHILL ELECTRIC COMPANY	(a)	.05
	Lawrence Gas and Electric Company	(b)	11+
	Lowell Electric Light Corporation, The	(c)	.9
	Massachusetts Power and Light Associates		90+
	HAVERHILL ELECTRIC COMPANY	(a)	14+
	Lawrence Gas and Electric Company	(b)	78+
	Lowell Electric Light Corporation, The	(c)	58+
	North Boston Lighting Properties		93+
	Beverly Gas and Electric Company		63+
	Salem Terminal Corporation	(d)	10
	Eastern Massachusetts Electric Company		100
	Gloucester Electric Company		93+
	HAVERHILL ELECTRIC COMPANY	(a)	53+
	Salem Terminal Corporation	(d)	13
	Malden Electric Company		93+
	Salem Terminal Corporation	(d)	13
	Malden and Melrose Gas Light Company		97+
	Salem Terminal Corporation	(d)	13
	Salem Electric Lighting Company		99+
	Salem Terminal Corporation	(d)	31
	Salem Gas Light Company		92+
	Salem Terminal Corporation	(d)	10
	Suburban Gas and Electric Company		97+
	Salem Terminal Corporation	(d)	10
	* MASSACHUSETTS UTILITIES ASSOCIATES 1/		72.4
	* Amesbury Electric Light Company		99+
	* Arlington Gas Light Company		100
	* Athol Gas and Electric Company		100
	* Central Massachusetts Electric Company		100
	* Gloucester Gas Light Company		100
	* Leominster Gas Light Company		100
	* Northampton Electric Lighting Company		100
	* Northampton Gas Light Company		100
	* Northern Berkshire Gas Company		100
	* Norton Power & Electric Company		100
	* Norwood Gas Company		98+
	* Southern Berkshire Power & Electric Company		91+
	* Spencer Gas Company, The		100
	* Wachusett Electric Company		100
	* Weymouth Light and Power Company		99+
	* Winchendon Electric Light and Power Company		99+
	* Worcester Suburban Electric Company		98+
	Mystic Power Company, The		100
	*(Narragansett Company, The 2/		3/)
	*(Narragansett Electric Lighting Company, The 2/		3/)
	NEW ENGLAND POWER COMPANY		88+
	New England Power Service Company		100
	Quincy Electric Light and Power Company		100
	Rhode Island Public Service Company, The		99+
	NARRAGANSETT ELECTRIC COMPANY, THE		100
	Rhode Island Power Transmission Company		100
	Providence Steam Company		100
	United Electric Railways Company		99+

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12-31-45	INTERNATIONAL HYDRO-ELECTRIC SYSTEM (Continued)		
	NEW ENGLAND POWER ASSOCIATION (Continued)		
	Rhode Island Public Service Company, The (Continued)		
	Yellow Cab Company		100
	Monahan Taxi Company		100
	(Red Top, Inc.		100)
	Worcester County Electric Company		100
	System Properties, Inc.		100
	* Indian River Company, The		55+
	(Ram Island Power Company		100)
	Winnipisiogee Lake Cotton and Woolen Manufacturing Company		100
	1/ THE NEW ENGLAND POWER ASSOCIATION'S interest in the MASSACHUSETTS UTILITIES ASSOCIATES, a Massachusetts trust, is through ownership of its preferred shares and voting trust certificates representing its common stock holdings.		
	2/ These companies were liquidated but not dissolved as at December 31, 1945.		
	3/ Percentage of control not given.		
6-30-45	INTERNATIONAL MINERALS & CHEMICAL CORPORATION		
	*(Amino Products Company		100)
	* Catawba Fertilizer Company		50
	*(Florida Mining Corporation		100)
	International Agricultural Corporation, Ltd.		100
	*(Lite Metals Corporation		100)
	* Louisville Fertilizer and Gin Company		50
	* Millen Fertilizer Company, The		51.59
	* Peoples Fertilizer Company		54
	*(Prairie Pebble Phosphate Company		100)
	* Shellman Home-Mixture Guano Company		50
	* Soperton Guano Company		50
	Union Springs Fertilizer Company		100
12-31-45	INTERNATIONAL NICKEL COMPANY OF CANADA, LIMITED, THE		
	Alloy Metal Sales Limited		100
	Anglo-Canadian Mining & Refining Company Limited		100
	International Nickel Company, Inc., The		100
	Gap Farms Incorporated		100
	Mond Nickel Company, Limited, The		100
	Birlac Limited		100
	Clydach Estates Limited, The		100
	Mond Nickel (Retirement System) Trustees Limited		100
	(Petsamon Nikkeli O/Y 1/		100)
	Taremi Colliery Company, Limited, The		100
	Wiggin & Company, Limited, Henry		100
	Whitehead Metal Products Company, Inc.		100
	Canadian Nickel Company Limited		100
	(Canadian Nickel Products Limited		100)
	Horseshoe Lake Mining Company, Limited		100
	Huronian Company Limited, The		100
	Upper Spanish Improvement Company Limited, The		100
	(International Sales Limited		100)
	(Ontario Refining Company Limited		100)
	Whitehead Metal Products Co. of Canada, Ltd.		100
	1/ Held in trust for registrant.		
12-31-45	INTERNATIONAL PAPER COMPANY		
	* American Paper Exports, Inc.		73+
	* Androscoggin Log Driving Company		100
	* Arizona Chemical Company		50 1/
	Atlantic Transportation Company, Limited, The		100
	Bagpak, Inc.		100
	* Consolidated Packaging Machinery Corporation		55+
	* Capem Machinery Corporation		100
	* Hoepner Automatic Machinery Corporation, The		100
	Bay Harbor Warehouse Corporation		100
	Brassua Steam Dam and Improvement Company		100
	Canadian International Paper, Limited		100
	Canadian International Paper Company		100
	Aldermac Sulphur, Ltd.		100
	British International Paper, Limited		100
	Gatineau Boom Company, The		100
	Gatineau Company, Limited		100

REGISTRANTS AND SUBSIDIARIES

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
: COMPANIES NOT INCLUDED IN REGISTRANTS' CONSOLIDATED STATEMENTS INDICATED BY ASTERISKS
: LINES OF CONTROL SHOWN BY INDENTATION

DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	INTERNATIONAL PAPER COMPANY (Continued)		
	Canadian International Paper, Limited (Continued)		
	Canadian International Paper Company (Continued)		
	Gatineau Housing Company		100
	* International Plywoods, Limited		50 2/
	Lake Expanse Driving & Booming Co.		100
	Lower Ottawa Boom Company, The		100
	* Masonite Company of Canada, Ltd.		50 2/
	New Brunswick International Paper Company		100
	Riordon Cellulose Limited		100
	* Riordon Cellulose (Societe Anonyme) Paris		100
	(Riordon Pulp Corporation, Limited		100)
	Riordon Sales Corporation, Limited		100
	Rouge Boom Company		100
	Rouge River Improvement Company, The		100
	Timbers and Powers Limited		100
	Continental Paper Products, Limited, The		100
	Continental Wood Products Company, Limited		100
	Kapuskasing River Improvement Company, Ltd.		100
	Hull Electric Company, The		100
	Maniwaki Power & Telephone Company		100
	Chase Stream Improvement Company		100
	George & Sherrard Paper Company		100
	(Grey River Development Company, Limited		100)
	Hastings Brook Improvement Company		100
	I. P. Container Corporation		100
	International Envelope Corporation		100
	International Fibre Board, Limited		98
	Ten Test Fibre Board Company (1929) Limited		100
	International Paper Sales Company, Inc.		100
	International Records Corporation		100
	Little Madawaska Improvement Company		100
	Magalloway River Improvement Company		100
	Mattakeunk Stream Dam and Improvement Company		100
	Miramichi Lumber Company (Limited)		100
	Montague Machine Company		100
	Musquacook Stream Dam and Improvement Company		100
	(Newfoundland Hydro-Electric Company, Limited		100)
	Phillips Brook Improvement Company		100
	Reserve Power Limited		100
	St. Andrews Bay Holding Company		100
	Atlanta & St. Andrews Bay Railway Company		99+
	St. Andrews Bay Transportation Company		100
	Sheet Harbor Land Company, Limited		100
	Southern Kraft Paper Corporation		100
	Southern Kraft Timberland Corporation		100
	Universal Navigation Corporation		100
	(Van Buren Lumbering & Manufacturing Company		100)
	1/ Represents percentage of ownership in this company by the registrant who disclaims any admission of the actual existence of effective control.		
	2/ Represents percentage of ownership in this company by its parent. The registrant disclaims any admission of the actual existence of effective control.		
12-31-45	INTERNATIONAL PRODUCTS CORPORATION		
	*(International Products Corporation, Ltd.		100)
12-31-45	INTERNATIONAL RAILWAYS OF CENTRAL AMERICA		
12-31-45	INTERNATIONAL RESISTANCE COMPANY		
	* International Resistance Company, Limited		100
12-31-45	INTERNATIONAL SAFETY RAZOR CORPORATION		
12-31-45	INTERNATIONAL SALT COMPANY		
	Eastern Salt Company		100
11-30-45	INTERNATIONAL SHOE COMPANY		
	* Merrimack Company		100
	* Queen Quality Shoes, Inc.		100
	* St. Louis Finishing Company		100
	* Shoe Health Institute, Inc.		100

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	INTERNATIONAL SILVER COMPANY		
	* International Silver Company of Canada, Limited		100
12-31-45	INTERNATIONAL TELEPHONE AND TELEGRAPH CORPORATION		
	* American Cable & Radio Corporation		58.2
	* All America Cables and Radio, Inc.		99.99
	* Cuban All America Cables, Incorporated, The		100
	* Commercial Cable Company, The		100
	* Commercial Cable Company, Limited, The		100
	* Mackay Radio and Telegraph Company		100
	* Sociedad Anonima Radio Argentina		99.9
	Companhia Radio Internacional do Brasil		99.3
	Companhia Telefonica Nacional		100
	Companhia Telefonica Paranaense S. A.		100
	Companhia Telefonica Rio Grandense		97.3
	Compania de Telefonos de Chile		100
	* Compania Telefonica de Magallanes		89.5
	Compania Internacional de Radio, S. A. (Chile)		99
	Compania Peruana de Telefonos Limitada		74.8
	Compania Telefonica Argentina		81.5
	Compania Telegrafico-Telefonica Comercial		100
	Cuban Telephone Company		84.2
	Radio Corporation of Cuba		100
	Electrical Products Investors Corporation		100
	Federal Electric Corporation		100
	Federal Telephone and Radio Corporation		100
	Federal Telecommunication Laboratories, Inc.		100
	* Gesellschaft Fur Telephon-und Telegraphenbeteiligungen m.b.H.		100
	* International Marine Radio Company Limited		100
	International Standard Electric Corporation		100
	* Aktiebolaget Standard Radiofabrik	(b)	75.5
	*(A/S International Communications Development		100)
	* Bell Telephone Manufacturing Company		99.98
	* Nederlandsche Standard Electric Maatschappij N. V.		100
	* Radio Rediffusion		58.7
	* Standard Electric Company w. Polsce Sp.z.O.O.		100
	* Standard Electric Doms A Spolecnost		100
	* China Electric Company, Limited		51.7
	* Compagnie Generale de Constructions Telephoniques		99.9
	* Compania Standard Electric Argentina, Sociedad Anonima, Industrial y Comercial		100
	* Compania Standard Electric S. A. C. (Chile)		100
	* Creed and Company, Limited		100
	International Telecommunication Laboratories, Inc.	(a)	50
	* Jugoslavenska Standard Electric Company Akcionarno Drustvo		100
	* Teleoptik A. D.	(c)	29.4
	* Le Materiel Telephonique		99.98
	* Laboratoire Central de Telecommunications		100
	* Les Teleimprimeurs		100
	* Societa Finanziaria Elettrotelefonica		100
	* Standard Electric Aktieselskab		70
	* Standard Electric Aktieselskap		99.5
	* Standard Telefon-og Kabelfabrik A/S		100
	* Aktiebolaget Standard Radiofabrik	(b)	24.5
	* Standard Electrica (Portugal)		100
	* Standard Electrica, S. A. (Brasil)		100
	* Standard Electrica, S. A. (Spain)	(d)	66
	* Standard Fabrica de Telefoane si Radio S. A.		100
	* Standard Telephone et Radio S.A.		100
	* Standard Telephones and Cables, Limited		100
	* Kolster-Brandes Limited		100
	* Standard Telecommunication Laboratories, Limited		100
	* Standard Telephones and Cables Pty. Limited		100
	* New Zealand Electric Totalisators Limited		70
	* Standard Villamossagi Reszveny Tarsasag		100
	* Dial Telefonkereskedelmi Reszveny Tarsasag		100
	* Telefongyar r. t.	(e)	60.5
	* Teleoptik A.D.	(c)	21.4
	* Vereinigte Telefon-und Telegrafen-Werke Aktien-Gesellschaft	(f)	88.2
	International Telecommunication Laboratories, Inc.	(a)	50
	*(International Telephone and Telegraph Company, Limited		100)
	* International Telephone and Telegraph Corporation (Espana)		100

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	INTERNATIONAL TELEPHONE AND TELEGRAPH CORPORATION (Continued)		
	* International Telephone and Telegraph Corporation (Espana) (Continued)		
	* Compania Intercontinental Radio Telegrafia Espanola		100
	* Compania Radio Aerea Maritima Espanola		100
	* Standard Electrica, S.A. (Spain)	(d)	1.5
	International Telephone and Telegraph Corporation, Sud America		100
	Compania Internacional de Radio Boliviana		85
	International Telephone Building Corporation		100
	Kolster Radio, Inc.		100
	* Lorenz, A.G., G.		98.7
	* Lorenz Radio Vertriebe G.m.b.H.		100
	* Tefag Radio Vertriebs G.m.b.H.		100
	* Mexican Telephone and Telegraph Company		51.3
	* Compania Telefonica del Norte, S. A.		100
	Porto Rico Telephone Company		99.7
	Radio Corporation of Porto Rico		100
	Radio International, S.A.		100
	* Shanghai Telephone Company, Federal Inc. U.S.A.		69.5
	* Standard Elektrizitats Gesellschaft A. G.		100
	* Ferdinand Schuchhardt Berliner Fernsprech-und Telegraphenwerk Aktiengesellschaft		99.6
	* Mix & Genest Aktiengesellschaft		94.1
	* Berliner Telephonie Aktiengesellschaft		100
	* Mix & Genest Hansawerke, G.m.b.H.		100
	* Mix & Genest Ostmarkische Telefonwerke Gesellschaft m.b.H.		100
	* Rohr & Seilpost Anlagen, G.m.b.H.		100
	* Telmo Telephon und Telegraphen Gesellschaft m.b.H.		100
	* "Volta" Telephon & Signalbau G.m.b.H.		100
	* Suddeutsche Apparatefabrik Gesellschaft m.b.H.		100
	* Telephonfabrik Berliner A.G.		99.1
	* Baruta Import und Export, G.m.b.H.	(g)	33.3
	* Sudicatis G.m.b.H., Ludwig	(h)	2
	* Sudicatis G.m.b.H., Ludwig	(h)	98
	* Baruta Import und Export, G.m.b.H.	(g)	66.7
	* N. V. Nederlandse Telefoonfabriek Berliner		100
	* Telefongyar r.t.	(e)	14.4
	* Vereinigte Telefon-und Telegrafen-Werke Aktien-Gesellschaft	(f)	3.2
	Standard Radio and Electric Corporation		100
	Uniao Telefonica Nacional, S.A.		100
	United River Plate Telephone Company, Limited		99.9
	Compania Internacional de Radio (Argentina)		99.8
12-31-45	INTERNATIONAL UTILITIES CORPORATION		
	Canadian Utilities, Limited		100
	Canadian Western Natural Gas, Light, Heat & Power Company, Ltd.	(a)	95.58
	Calgary Gas Company		100
	*(Vegreville Gas Utilities, Limited		100)
	* International Investment Corporation 1/		92.63
	Northwest Fidelity Trust Company, Limited		100
	Canadian Western Natural Gas, Light, Heat & Power Company, Ltd.	(a)	.66
	Northwestern Utilities, Limited		100
	1/ Formerly General Water Gas & Electric Co.		
12-29-45	INTERSTATE BAKERIES CORPORATION		
3-31-45	INTERSTATE BOND COMPANY		
	Interstate Lien Corporation		100
1-31-45	INTERSTATE DEPARTMENT STORES, INC.		
	Aurora Dry Goods Co., Inc.		100
	Boston Dry Goods Company		100
	Decatur Dry Goods Company		100
	Economy Department Stores, Inc.		100
	Evansville Dry Goods Company		100
	Fair Dry Goods Company, The		100
	Federman Company, The		100
	Fond du Lac Dry Goods Company, Inc.		100
	Grand Leader Dry Goods Company of South Bend, Incorporated		100
	Hill's Dry Goods Co. (Wisconsin)		100
	Hill's Dry Goods Co. of Milwaukee, Inc.		100
	Hill's Dry Goods Company (Iowa)		100
	Hill's of Green Bay, Inc.		100

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1-31-45	INTERSTATE DEPARTMENT STORES, INC. (Continued)		
	Hill's, Inc.		100
	Hill's of Marion, Inc.		100
	Hill's of Trenton, Inc.		100
	Huntington Dry Goods Company		100
	Interstate Apparel, Inc.		100
	Interstate Stores Buying Corporation		100
	Interstate Stores Payment Corporation		100
	Jefferson Dry Goods Company		100
	Knox Dry Goods Company		100
	Lansing Dry Goods Company		100
	Lycoming Dry Goods Company		100
	M.D.B. Realty Co.		100
	Paducah Dry Goods Company		100
	Peoria Dry Goods Company		100
	Plymouth Wholesale Dry Goods Corporation		100
	Racine Dry Goods Company		100
	Read's Department Store		100
	Rockford Dry Goods Company		100
	Sheboygan Dry Goods Company, Inc.		100
	Springfield Dry Goods Company		100
	Stanley Department Stores, Inc.		100
	Stanley Dry Goods Co., Inc.		100
	Stillman Co. Inc., John		100
	Stillman Company, John (Indiana)		100
	Stillman Company, John (Massachusetts)		100
	Stillman Dry Goods Company (Indiana)		100
	Stillman Dry Goods Company (Pennsylvania)		100
	Stillman Dry Goods Company Incorporated		100
	Waukegan Dry Goods Co.		100
10-31-45	INTERSTATE HOME EQUIPMENT COMPANY, INC.		
12-31-45	INTERSTATE POWER COMPANY		
	East Dubuque Electric Company		100
	Interstate Power Company of Wisconsin		100
12-31-45	INTERTYPE CORPORATION		
	* Fairview Foundry, Incorporated		96
	* Intertype Limited		100
	* Intertype Setzmaschinen, G.m.b.H.		100
	* Intertype Fabrik, G.m.b.H.		100
	*(Sealcone Machinery Company, Inc.		100)
12-31-45	IOWA POWER AND LIGHT COMPANY		
12-31-45	IOWA PUBLIC SERVICE COMPANY		
	* Nebraska Public Service Company		100
	* Penn-Western Service Corporation		35 1/
	1/ Represents percent of ownership in this company by the registrant who disclaims the admission of the actual existence of effective control.		
12-31-44	IOWA SOUTHERN UTILITIES COMPANY OF DELAWARE		
	* Southern Iowa Railway Company		100
12-31-45	IRON FIREMAN MANUFACTURING COMPANY		
	Iron Fireman Corporation		100
	Iron Fireman Manufacturing Company of Canada, Limited		100
	Iron Fireman of Milwaukee, Inc.		100
12-31-45	IRVING AIR CHUTE CO., INC.		
	Irvin Air Chute, Ltd.		100
	* Irvin Fallskarmsaktiebolag		99
	* Irving Air Chute of Great Britain, Ltd.		100
	*(Smith Safety Parachute Co., Inc., Floyd		100)
	* Societe Generale des Parachutes		96
12-31-45	ISLAND CREEK COAL COMPANY		
	Carnegie Coal Corporation		100
	Brooke County Coal Company		100
	Island Creek Coal Sales Company		100

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	ISLAND CREEK COAL COMPANY (Continued)		
	Island Creek Fuel and Transportation Company		100
	Queen City Coal Company		100
	United Thacker Coal Company		99.97
12-31-45	ISLE ROYALE COPPER COMPANY		

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
	(J)		
7-31-45	JACOBS CO., F. L.		
	Continental Die Casting Corporation		100
	*(Grand Rapids Metalcraft Corporation		100)
	Parts Manufacturing Co.		100
12-31-45	JADE OIL COMPANY, THE		
11-30-45	JAEGER MACHINE COMPANY, THE		
	(Lakewood Engineering Company, The		100)
12-31-45	JAMAICA WATER SUPPLY COMPANY		
12-31-45	JEANNETTE GLASS COMPANY, THE		
12-31-45	JEFFERSON LAKE SULPHUR COMPANY, INC.		
	Gas Chemicals, Inc.		100
	Vacuum Concentrator, Inc.		100
12-31-45	JERSEY CENTRAL POWER & LIGHT COMPANY		
12-29-45	JEWEL TEA COMPANY, INC.		
10-31-45	JOHANSEN BROTHERS SHOE COMPANY, INC.		
12-31-45	JOHNS-MANVILLE CORPORATION		
	Acoustical Construction Corporation		90
	*(Asbestos Wood Company		90)
	Canadian Johns-Manville Company, Limited		100
	Asbestos and Danville Railway Company		100
	Interstate Flooring and Construction Company Incorporated		100
	*(J-M Service Corporation		100
	Johns-Manville International Corporation		100
	* Johns-Manville Boley, Limited		100
	* Johns-Manville Company Limited		100
	* Johns-Manville, Societe anonyme		72.88
	Johns-Manville Products Corporation		100
	*(Pacific Southwestern Railroad Company		100)
	Johns-Manville Products Corporation of Massachusetts		100
	Johns-Manville Products Corporation of Pennsylvania		100
	Johns-Manville Products Corporation of Virginia 1/		100
	Johns-Manville Sales Corporation		100
	*(La Compania Johns-Manville de Cuba		100)
	Miesly Corporation, The		100
	Smith-Murray Corporation		100
	1/ Name subsequently changed to Southern Johns-Manville Products Corporation effective May 14, 1946.		
11-30-45	JOHNSON AUTOMATICS, INCORPORATED		
	Johnson Automatics Manufacturing Company		100
	Latisteel, Inc.		70
12-31-45	JOHNSON & JOHNSON		
	Atlantic Diesel Corporation		98
	Cellulose Products Corporation		100
	Chicopee Manufacturing Corporation (Massachusetts)		100
	Chicopee Sales Corporation		100
	Chicopee Manufacturing Corporation of Georgia		100
	Chicopee Manufacturing Corporation of New Hampshire		100
	Cia. Johnson & Johnson do Brasil		93
	Industrial Tape Corporation		100
	Johnson & Johnson de Argentina, S. A.		95
	Johnson & Johnson de Mexico, S. A.		100
	Johnson & Johnson International		100
	Johnson & Johnson, Limited (Canada)		91
	Chicopee Manufacturing Corporation of Canada, Limited		100
	Personal Products, Limited		100
	Johnson & Johnson, Limited (Gt. Britain)		100
	Johnson & Johnson Limited (Ireland)		100
	Johnsons Fabrics Limited		100

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12-31-45	JOHNSON & JOHNSON (Continued)		
	Johnson & Johnson Limited (New Zealand)		100
	Johnson & Johnson, Limited (Proprietary) (South Africa)		98
	Ethical Products, Limited (Proprietary)		100
	Johnson & Johnson Pty., Limited (Australia)		76
	Johnson Suture Company Pty., Limited		100
	Johnson & Johnson Research Foundation		100
	Johnson Realty Corporation of Chicago		100
	Johnson Suture Corporation		100
	(Midland Ordnance Foundation, Inc.		100)
	(New Brunswick Manufacturing Company		100)
	1426 Broadway Corporation		100
	Ortho Pharmaceutical Corporation		100
	Ortho Pharmaceutical Corporation Limited (Canada)		100
	Ortho Research Foundation		100
	Personal Products Corporation		100
	(Seabury, Inc.		100)
	Sociedad Inmobiliaria Raritan		100
11-30-45	JOHNSON, STEPHENS & SHINKLE SHOE COMPANY		
	Byck Bros. Co., Inc.		100
	Fashion Plate, Inc.		100
12-31-45	JONES & LAUGHLIN STEEL CORPORATION		
	Adelaide Land Company		100
	Aliquippa and Southern Railroad Company		100
	Beelick Knob Coal Company, The		100
	Blair Limestone Company		100
	Brower Corporation, Roy L.		100
	Cleveland Lime and Transport Company, The		100
	Cuyahoga Valley Railway Company, The		100
	Harbor Land Company, The		100
	Inter-State Iron Company		100
	* Arctic Iron Company		50 1/
	* Bunker Hill Mining Company		21.9 1/
	* Lucky Star Mining Company, The		75
	Interstate Steamship Company		100
	J & L Steel Barrel Company		100
	Jones & Laughlin International Company		100
	Jones and Laughlin Ore Company		100
	Jones & Laughlin Steel Products Company		100
	Jones & Laughlin Steel Service, Inc.		100
	Jones & Laughlin Supply Company		100
	Atlas Supply Company		100
	Frick-Reid Supply Corporation		100
	Texlokan Construction Company		100
	Louisiana Erecting Company, Inc.		100
	Magdalena Mining Company		100
	* Mesaba-Cliffs Mining Company, The		11.7 1/
	Monongahela Connecting Railroad Company, The		100
	Otis Properties, Inc.		100
	Otis Steel Company, The		100
	Otis Steel Company of Canada, Ltd.		100
	Woodlawn Land Company		100
	Woodlawn Water Company		100
	* Certain other companies		1/ 2/
	1/ Represents percentage of ownership of this company by its parent. The registrant disclaims any admission of the actual existence of effective control.		
	2/ Names and percents of control omitted. In each case the registrant owns less than a majority of the outstanding voting stock.		
12-31-45	JOSLYN MFG. AND SUPPLY CO.		
	* American Crossarm & Conduit Company		49.3 1/
	Federal Tool Corporation		50.16
	Hi-Voltage Equipment Company		56
	* Illinois Electric Porcelain Company		10.4 1/
	Jobbers Supply Co.		66
	Joslyn Company, The		59
	Joslyn Company of California		53.8
	* Pacific Iron & Steel Co.		13 2/
	Joslyn Southwest Co.		59.5

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	JOSLYN MFG. AND SUPPLY CO. (Continued)		
	Midwest Mfg. Company		52.8
	Naugle Pole & Tie Corporation		79.6
	* Pearne Lumber Company, H. B.		37.5 1/
	Perry Timber Company		66.7
	* Porcelain Insulator Corporation		40.6 1/
	Pratt Mfg. Co., Wm. E.		50.05
	* Raindar Crossarm Company		37.5 1/
	Schaefer-Hitchcock Company		95.1
	South East-Joslyn Company		51.6
	Southern Joslyn Company, Inc.		50.7
	Standard Galvanizing Co.		66.7
	1/ Represents percentage of ownership in this company by the registrant who disclaims the admission of the actual existence of effective control.		
	2/ In addition, 33.9 percent of the voting power is owned by officers and Board of Directors of the Joslyn Company of California.		
9-30-45	JOY MANUFACTURING COMPANY		
	Joy Service Company		100
10-31-45	JULIAN AND KOKENGE COMPANY, THE		
	Caspari and Virmond, Inc.		51
	Foot Saver Shoe Company		100
	Foot Saver Shoe Shop, Inc.		100
	Foot Saver Shoe Shops, Inc. Chicago		100
	(Foot Saver Shoe Shops, Inc., New York		100)
	Foot Saver Shoes, Inc.		100
	Foot Saver Shoes of Dallas, Inc.		51
	* Lockwedge International, Inc.		51
	Lockwedge Shoe Corporation of America, Inc.		100

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
	(K)		
12-31-45	KAHN'S SONS COMPANY, THE E.		
12-31-45	KAHUKU PLANTATION COMPANY		
11-30-45	KAISER-FRAZER CORPORATION		
12-31-45	KALAMAZOO STOVE & FURNACE COMPANY		
	Walker and Pratt Company		100
12-31-45	KANSAS CITY POWER & LIGHT COMPANY		
12-31-45	KANSAS ELECTRIC POWER COMPANY, THE		
3-31-45	KANSAS-NEBRASKA NATURAL GAS COMPANY, INC. 1/		
	1/ Formerly THE KANSAS PIPE LINE & GAS COMPANY		
12-31-45	KANSAS POWER AND LIGHT COMPANY, THE		
	* Blue River Power Company, The		50
	KANSAS ELECTRIC POWER COMPANY, THE		69.23
12-31-45	KATZ DRUG COMPANY		
	Chemtest Laboratories, Incorporated		100
	Imperial Advertising Corporation		100
	Katz Drug Company, Inc.		100
	Keysall Pharmacal Company		100
	Lorber Mercantile Company		100
	Main and Robinson Drug Company		100
	Pay-Less Drug Stores, Inc.		100
	Westport Investment Company		100
12-31-45	KAUFMANN DEPARTMENT STORES, INC.		
12-31-45	KAWNEER COMPANY, THE		
6-30-45	KAYSER & CO., JULIUS		
	Commercial Development Corporation		100
	* Kayser-Bondor, Ltd., (England)		50.0025
	Kayser & Co., Julius (Delaware)		100
	Kayser & Co., Limited, Julius (Canada)		100
	(Kayser Hosiery Motor-Mend Export Corporation		100)
	* Kayser Proprietary Limited, Julius (Australia)		99.26
	Kayser Stores, Inc.		100
	Nazareth Waist Co.		100
	Sterling Glove Co.		100
9-30-45	KEARNEY & TRECKER CORPORATION		
	Kearney & Trecker Products Corporation		100
	*(Milwaukee Milling Machine Company		100)
12-31-45	KELLEY ISLAND LIME & TRANSPORT COMPANY, THE		
	* Lakeside & Marblehead Railroad Co., The		100
	* Limestone Products Co., The		100
12-31-45	KELLOGG SWITCHBOARD AND SUPPLY COMPANY		
8-31-45	KELSEY-HAYES WHEEL COMPANY		
	French & Hecht, Inc., Davenport, Iowa		100
	* Kelsey-Hayes Wheel Company, Limited (England)		100
	* Kelsey Wheel Company, Limited (Canada)		80
12-31-45	KEN-RAD TUBE & LAMP CORPORATION 1/		
	1/ In liquidation.		
12-29-45	KENDALL COMPANY, THE		
	Bauer & Black de Mexico, S. A.		100
	Bauer & Black, Inc.		100
	Bauer & Black Sociedad De Responsabilidad Limitada, of Argentina		100

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-29-45	KENDALL COMPANY, THE (Continued)		
	Bike Web Company, The		100
	Kendall Company (Canada) Limited, The		100
	Pelzer Mills		100
	Representantes y Distribuidores Bauer & Black de Cuba, S. A.		100
	Slatersville Water Company		100
	(Six (6) companies		1/)
	1/ Names and percents of control omitted.		
12-31-45	KENNEBEC CONSOLIDATED MINING COMPANY		
	* Gypsy Blair Mining Company		64
12-31-45	KENNECOTT COPPER CORPORATION		
	Alaska Development and Mineral Company		100
	American Electrical Works, Inc.		100
	Bear Creek Mining Company		100
	Bingham and Garfield Railway Company		100
	Braden Copper Company		100
	Chase Brass & Copper Co., Incorporated		100
	Chase Metal Company, Incorporated		100
	* Continuous Casting Corporation		50 1/
	* Garfield Chemical & Manufacturing Corporation		50 1/
	* Garfield Improvement Company		70
	* Garfield Water Company		66-2/3
	Great Brook Manufacturing Company, The		100
	* Hallenbeck-Hungerford Realty Corporation		50
	Kennecott Sales Corporation		100
	Kennecott Wire and Cable Company		100
	Mines Products Corporation		100
	Nevada Northern Railway Company		100
	Ray Electric and Telephone Company		100
	Santa Rita Stores Company		100
	* Superior Wire Cloth Company, The		67.35
	Upson Water Company, The		100
	Utah Copper Company		100
	Waterville Corporation, The		100
	Three (3) foreign companies 2/		100
	1/ Represents percentage of ownership of this company by the registrant who disclaims any admission of the actual existence of effective control.		
	2/ Names omitted.		
1-31-45	KENNEDY'S, INC.		
12-31-45	KENTUCKY-UTAH MINING COMPANY		
12-31-45	KENTUCKY UTILITIES COMPANY		
	Dixie Power & Light Company		100
	Old Dominion Power Company		100
	* Old Dominion Ice Corporation		100
	South Fulton Light and Power Company		100
	(One (1) company		1/)
	1/ Name and percent of control omitted.		
12-31-45	KERITE COMPANY, INC.		
12-31-45	KEY COMPANY		
12-31-45	KEYSTONE MINING COMPANY		
6-30-45	KEYSTONE STEEL & WIRE COMPANY		
	Mid-States Steel and Wire Company		77.15
	National Lock Co.		68.43
12-31-45	KIDDE & COMPANY, INC., WALTER		
	Bloomfield Tool Corporation		100
	Film Automatic Machine Co., Inc.		100
	Fyre-Frees, Inc.		100
	Fyrcut Company, Inc.		100
	* Kidde & Company of Canada, Limited, Walter		100

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12-31-45	KIDDE & COMPANY, INC., WALTER (Continued)		
	* Kidde G.m.b.H., Walter (Germany)		1/
	* Kidde Company, Limited, The Walter (England)		100
	Kidde Manufacturing Co., Inc.		100
	* Societa Anonima Ci-O-Due (Italy)		1/
	Specialties Development Corporation		100
	Youngstown Miller Company, The		100
	1/ Percent of control omitted.		
12-31-45	KIMBERLY-CLARK CORPORATION		
	* Bonifas Lumber Company, William 1/		100
	Kimberly-Clark Corporation of Canada Limited		100
	* North Star Timber Company 1/		100
	Paper Patents Company		100
	Pulp Wood Company		100
	Pulpwood Supply Company Limited		2/
	Realties Inc.		100
	* Spruce Falls Power and Paper Company Limited		50.12
	Upper Canada Timber Company Limited		100
	1/ Fiscal year ends June 30, 1946.		
	2/ Percentage of ownership omitted.		
7-31-45	KING-SEELEY CORPORATION		
	*(Central Specialty Company		93)
12-31-45	KINGSTON PRODUCTS CORPORATION		
	Douglas Manufacturing Company		100
	Kingston Radio Company, Inc.		100
12-31-45	KINNEY CO., INC., G. R.		
	Bedford Shoe Company		100
	Educator Shoe Corporation of America		100
	Enzel of Paris, Inc.		100
	Goodyear Shoe Company		100
	Johnson-Baillie Shoe Company		100
	Landis Shoe Company, J.		100
	Perry-Norvell Company		100
12-31-45	KINSEL DRUG COMPANY		
12-31-45	KIRBY PETROLEUM COMPANY		
12-31-45	KLEIN CO., INC., D. EMIL		
	* One (1) company (name and percent of control omitted)		
12-31-45	KLEINERT RUBBER COMPANY, I. B.		
	Two (2) companies (names omitted)		100
12-31-45	KNAPP-MONARCH COMPANY		
	Fairview Building Company		100
	Sparklet Devices, Inc.		100
12-31-45	KNOTT CORPORATION, THE		
	A-One Dry Cleaners Corporation 1/		100
	Barlow, Incorporated, Merle S.		100
	Carlton of Binghamton, Inc., The		100
	Cherry Way Corporation		100
	Colley Corporation		100
	Dowell Corporation		100
	* Econoscope Corporation		51
	Holly Hotel Corporation, The		100
	Hotel Wellington, Inc.		100
	Knott Garden Hotel Corporation		100
	Knott-Pittsburgh Co., Inc. 2/		100
	Lauten Corporation		100
	Madott Corporation		100
	New Weston Annex Corporation		100
	New Weston Pharmacy, Inc.		100
	25 East 67th Street Corporation		100
	437A Madison Avenue, Inc.		100
	445 Madison Avenue, Inc.		100

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12-31-45	KNOTT CORPORATION, THE (Continued)		
	*(222 West 23rd Street Corporation, The		100)
	311 West 23rd Street Corporation, The		100
	147 West 55th Street Corporation		100
	Park Madison Hotel Co., Inc. 3/		100
	Powott Corporation		100
	Union Grill, Inc.		100
	*(Vernott Corporation		100)
	Westknott Corporation		100
	Weston Madison Corporation		100
	1/ Formerly Chelsea Laundry Corporation.		
	2/ Registrant purchased total capital stock of this company on November 29, 1945.		
	3/ Registrant purchased total capital stock of this company on July 25, 1945.		
1-31-45	KOBACKER STORES, INC.		
	Boston Store Company, The		100
	Brown, Eager & Hull Company, The		100
	* Epko Shoes, Inc.		50
	Kobacker & Sons Company, T. H.		100
	Moby's, Inc.		99.8
	Purchasers Discount Company, The		100
12-31-45	KOPPERS COMPANY, INC.		
	* ALAN WOOD STEEL COMPANY 1/		55
	By-Product Coke Company of Canada, Limited		100
	* EASTERN GAS AND FUEL ASSOCIATES		78
	Koppers Monclova, S. A. (Mexico)		100
	Koppers Tecnicos, S. A. (Mexico)		100
	* Montreal Coke & Manufacturing Company		50
	Wailes Dove-Hermiston Corporation 2/		100
	(Two (2) companies (names omitted)		3/
	1/ The registrant subsequently disposed of its investment in the stock of this company on January 17, 1946.		
	2/ Capital stock acquired December 18, 1945.		
	3/ Percentage of control omitted.		
12-31-45	KRESGE COMPANY, S. S.		
	Kresge Company, Limited, S. S.		100
	Mount Clemens Pottery Company		100
	* Smith-Kasson, Inc.		100
2-3-45	KRESGE DEPARTMENT STORES, INC.		
	* FAIR CHICAGO, THE 1/		42.2
	1/ Admission of the actual existence of effective control was disclaimed.		
12-31-45	KRESS AND COMPANY, S. H.		
12-31-45	KROEHLER MFG. CO.		
	Kroehler Mfg. Co. Ltd.		100
	Napoleonville Moss Mfg. Co. Inc.		100
	(Valentine-Seaver Company		100)
12-29-45	KROGER GROCERY & BAKING COMPANY, THE 1/		
	Colter Corporation, The		100
	(Hoosier Stores Company		100)
	* Manufacturers & Merchants Indemnity Company		99.55
	Wesco Foods Company		100
	1/ Name subsequently changed to THE KROGER CO. effective March 11, 1946.		
1-31-45	KRUEGER BREWING COMPANY, G.		
	Krueger Beer & Ales, Inc. (New York)		100
	Krueger Bottling Company, G. (North Carolina)		100
	Krueger Brewery Company, Delaware		100
	Krueger Brewing Co., G. - Camden		100
	Krueger Brewing Co., G. - Dover		100
	Krueger Brewing Co., G. - Neptune City		100
	Krueger Brewing Co., G. - New Brunswick		100
	Krueger Brewing Co., G. - Trenton		100
	Krueger Brewing Company, Inc., G. (Massachusetts)		100
	Krueger Distributors, Inc., G. (Connecticut)		100

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	(L)		
6-30-45	LA PLANT-CHOATE MANUFACTURING CO., INC.		
12-31-45	LA SALLE EXTENSION UNIVERSITY		
	La Salle Building Corporation		100
	*(National Stenotype Institute, Inc.		100)
	*(Stenotype Company, The		100)
5-31-45	LASALLE WINES AND CHAMPAGNE INCORPORATED		
	Buckeye Winery, Incorporated		100
	Buckeye California Sales Company, Inc.		100
	Buckeye Wines of California		100
	Windsor Wine Company		100
	LaSalle California Sales Company		100
	LaSalle Wines of California		100
	*(Windsor Company, Limited, The		99.77)
11-30-45	LACLEDE-CHRISTY CLAY PRODUCTS COMPANY		
12-31-45	LACLEDE GAS LIGHT COMPANY, THE		
	(Phoenix Light, Heat & Power Company		100)
12-31-45	LACLEDE STEEL COMPANY		
	(Laclede Tube Company		100)
	Southern States Steel Corporation		100
10-31-45	LAKEY FOUNDRY AND MACHINE COMPANY		
12-31-45	LAMBERT COMPANY, THE		
	American Biochemical Company, Inc.		100
	Harrower Laboratory, Inc., The		100
	Lambert & Feasley, Inc.		100
	Lambert Pharmacal Company		95.8
	H. V. Laboratories, Inc.		100
	* Lambert Pharmacal Company (Australia) Pty. Limited		100
	Lambert Pharmacal Company (Canada) Limited		100
	* Lambert Pharmacal Company (New Zealand) Limited		100
	Lambert Vitamins Company, Inc.		100
	Pro-phy-lac-tic Brush Company		100
	Dale Manufacturing Company		100
	Moore, Inc., John Hudson		100
	(London House, Ltd.		100)
	*(London House Products Limited		100)
	(Sportsman, Inc.		100)
	Pro-phy-lac-tic Brush Co. (Canada) Limited		100
12-31-45	LAMSON CORPORATION OF DELAWARE 1/		
	Boston Pneumatic Transit Company		100
	(Eastwood Commercial Company		100)
	Lamson Company of Texas, The		100
	Lamson Corporation (New York)		100
	New York Mail and Newspaper Transportation Company		98.85
	1/ Formerly American Pneumatic Service Company		
12-31-45	LAMSON & SESSIONS COMPANY		
	*(American Bolt Company		100)
	*(Lake Erie Bolt & Nut Company		100)
12-31-45	LANDIS MACHINE COMPANY		
5-31-45	LANE BRYANT, INC.		
	A. G. Operating Corp.		100
	*(Adapto Shoe Co., Inc.		100)
	Benton's Cloak & Suit Company		100
	Samel's, Inc.		100
	Coward Shoe, Inc., The		100
	*(Coward Shoe Repairing Co., Inc., The		100)
	Lane Bryant, Inc. (Illinois)		100
	Lane Bryant, Inc. (Michigan)		100

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5-31-45	LANE BRYANT, INC. (Continued)		
	Lane Realty Company		100
	Newman Cloak & Suit Company		100
	New Northam's, Inc., The		100
	Roland Smart Shops, Inc., W. H.		100
	16 West 40th Street Corporation		100
	Rite Form Corset Co., Inc.		100
	Schulman & Wolff, Inc.		100
12-31-45	LANE-WELLS COMPANY		
	Ray Control Company		100
6-30-45	LANGENDORF UNITED BAKERIES, INC.		
2-28-45	LANSTON MONOTYPE MACHINE COMPANY		
	* Companhia Lanston do Brasil, S. A.		100
	Monotype Company of California		100
	* Monotype Company of Canada, Ltd.		100
12-31-45	LAWYERS MORTGAGE CORPORATION		
	Carol Agency, Inc.		100
	L.M.C. Management Corporation		100
9-30-45	LE ROI COMPANY		
12-31-45	LETOURNEAU, INC., R. G.		
	* LeTourneau (Australia) Pty., Limited		71.1
	* LeTourneau (Great Britain) Ltd.		90
	LeTourneau Co. of Georgia		100
	LeTourneau Co. of Mississippi		100
12-31-45	LEAR, INCORPORATED (ILLINOIS)		
	Lear, Incorporated of California		100
12-31-45	LEATH AND COMPANY (DELAWARE)		
	Leath and Company, Inc. (Indiana)		100
	(Leath Furniture Company (Illinois)		100)
	Leath Furniture Company (Michigan)		100
10-31-45	LEE RUBBER & TIRE CORPORATION		
	Lee Tire & Rubber Company of New York, Inc.		100
7-31-45	LEECE-NEVILLE COMPANY, THE		
9-30-45	LEFCOURT REALTY CORPORATION		
	Broadway-Marlboro Realty Corporation		100
	*(Central Zone Corporation		100
	Haslef Realty Corporation		100
	L. B. Management Corporation		100
	Landcourt Realty Corporation		100
	1375-1383 Broadway Corporation		100
	1384 Broadway, Inc.		100
	1412 Broadway, Inc.		100
12-31-45	LEHIGH COAL AND NAVIGATION COMPANY, THE		
	(Blue Ridge Real Estate Company		100)
	Delaware Division Canal Company of Penna., The		100
	Greenwood Corporation		100
	Arwood Lehigh Coal Company		100
	Banta Coal Company		100
	Bradley-Mahoney Coal Corporation		100
	Canal Coal Company		100
	City Coal Company		100
	City Coal Corporation, The		80
	Doe & Little Fuel Company		100
	Hamden Lehigh Coal Company, The		85
	Harrigan, Richard J.		100
	Philadelphia Lehigh Coal Company		100
	Pittsburg Fuel Distributing Co., Inc.		100
	Portland Lehigh Fuel Co., Inc.		100
	Lehigh and New England Railroad Company		99.9
	(Campbell Hall Connecting Railroad Company		97.5)
	Lehigh Navigation Coal Company Incorporated		100
	(Cranberry Creek Coal Company		100)

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12-31-45	LEHIGH COAL AND NAVIGATION COMPANY, THE (Continued)		
	Monroe Water Supply Company		100
	(Nesquehoning Valley Railroad Company		100
	Panther Valley Water Company, The		100
	Split Rock Lodge, Inc.		100
	Summit Hill Water Company		99
	(Tresckow Railroad Company		100)
	(Wilkes-Barre and Scranton Railway Company		100)
12-31-45	LEHIGH PORTLAND CEMENT COMPANY		
	Allen County Supply Company		100
	Inland Portland Cement Company		100
12-31-45	LEHIGH VALLEY COAL COMPANY		
	Germantown-Park Coal Company		100
	Luzerne Coal Corporation		100
	Southern Field Coal Company		100
	Western Middle Field Coal Company		100
12-31-45	LEHIGH VALLEY COAL CORPORATION		
	LEHIGH VALLEY COAL COMPANY		99.71
	Germantown-Park Coal Company		100
	Luzerne Coal Corporation		100
	Southern Field Coal Company		100
	Western Middle Field Coal Company		100
	Lehigh Valley Coal Sales Company		98.46
	Lehigh Valley Anthracite, Inc.		100
12-31-45	LEHIGH VALLEY TRANSIT COMPANY		
	Allentown Bridge Company		100
	(Easton Transit Company		100)
	Easton and South Bethlehem Transportation Company		100
	* Freemansburg Land Company, The	(a)	64.51
	* Freemansburg Land Company, The	(a)	29.03
	(Lehigh Valley Realty Company		100)
	Lehigh Valley Transportation Company		100
	(Norristown Transit Company		100)
6-30-45	LEHN & FINK PRODUCTS CORPORATION		
	Gray, Ltd., Dorothy		100
	* Gray, Limited, Dorothy (English Company)		100
	* Gray (Canada), Limited, Dorothy		100
	Gray Salons, Inc., Dorothy		100
	* Hinds, Limited, A. S. (English Company)		100
	Lehn & Fink, Inc. (California)		100
	Lehn & Fink, Inc. (Massachusetts)		100
	* Lehn & Fink (Canada), Limited		100
	* Lesquendieu, Limited		100
	* Lysol, Limited (English Company)		100
	* Lysol (Canada), Limited		100
	*(Raynes Park Laboratories, Limited (English Company)		100)
	Regional Distributers, Inc.		100
	Special Formula Corporation		100
	Watsessing Garage Company		100
	* One (1) French Subsidiary (Name Omitted)		100
12-31-45	LELAND ELECTRIC COMPANY, THE		
	HI-LEC Co., The		100
	Leland Electric Canada Limited		100
5-31-45	LEONARD CUSTOM TAILORS COMPANY, THE		
12-31-45	LEONARD OIL DEVELOPMENT COMPANY		
12-31-45	LEONORA MINING & MILLING COMPANY		
1-31-45	LERNER STORES CORPORATION (MARYLAND)		
	Associated Lerner Shops of America, Inc., N. Y.		100
	Brooklyn Lerner Company, Inc.	(a)	50
	Chicago Devon Lerner Company, Inc.		100
	Clarendon Lerner Company, Incorporated		100

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1-31-45	LERNER STORES CORPORATION (MARYLAND) (Continued)		
	El Paso Lerner Company, Inc.		100
	Fifth Avenue Lerner Shops, Inc.		100
	Fifty-One Whitehall Corporation		100
	Lancaster Lerner Corporation		100
	Lerner Bros. Dress Corporation		100
	Lerner Building Corporation		100
	Lerner Holding Company		100
	Lerner Shops of Alabama, Inc.		100
	Lerner Shops of Arizona, Inc.		100
	Lerner Shops of Arkansas, Inc.		100
	Lerner Shops of California, Inc.		100
	Lerner Shops of Colorado, Inc.		100
	Lerner Shops of Connecticut, Incorporated		100
	Lerner Shops of District of Columbia, Inc.		100
	Lerner Shops of Delaware, Inc.		100
	Lerner Shops of Florida, Inc.		100
	Lerner Shops of Georgia, Inc.		100
	Lerner Shops of Huntington Park, Inc.		100
	Lerner Shops of Idaho, Inc.		100
	Lerner Shops of Illinois, Inc.		100
	6340 South Halsted Corporation		100
	Lerner Shops of Iowa, Inc.		100
	Lerner Shops of Indiana, Inc.		100
	Lerner Shops of Jacksonville, Inc.		100
	Lerner Shops of Kansas Corporation, The		100
	Lerner Shops of Kentucky, Inc.		100
	Lerner Shops of Louisiana, Inc.		100
	Lerner Shops of Maine, Inc.		100
	Lerner Shops of Maryland, Inc.		100
	Lerner Shops of Massachusetts, Inc.		100
	Lerner Shops of Miami, Inc.		100
	Lerner Shops of Michigan, Inc.		100
	Lerner Shops of Minnesota, Incorporated		100
	Lerner Shops of Mississippi, Inc.		100
	Lerner Shops of Missouri, Inc.		100
	Lerner Shops of Nebraska, Inc.		100
	Lerner Shops of Nevada, Inc.		100
	Lerner Shops of New Jersey, Inc.		100
	Lerner Shops of New Mexico, Inc.		100
	Lerner Shops of North Carolina, Incorporated		100
	Lerner Shops of Ohio, Inc.		100
	Lerner Shops of Oklahoma, Inc.		100
	Lerner Shops of Oregon, Inc.		100
	Lerner Shops of Pennsylvania, Inc.		100
	Lerner Shops of Philadelphia, Inc.		100
	Manhattan Lerner Company, Inc.	(b)	50
	Brooklyn Lerner Company, Inc.	(a)	50
	Lerner Shops of Rhode Island, Inc.		100
	Lerner Shops of South Carolina, Inc.		100
	Lerner Shops of Tennessee, Inc.		100
	Lerner Shops of Texas, Inc.		100
	Lerner Shops of Utah, Inc.		100
	Lerner Shops of Virginia, Incorporated		100
	Lerner Shops of Washington, Inc.		100
	Lerner Shops of West Virginia, Inc.		100
	Lerner Shops of Wisconsin, Inc.		100
	Macjohn Construction Corporation (New York)		100
	Macjohn Construction Corporation (Florida)		100
	Macjohn Construction Corporation (Texas)		100
	Manhattan Lerner Company, Inc.	(b)	50
	New Jersey Lerner Company, Inc.		100
	New York Lerner Company, Inc.		100
	North Carolina Lerner Company, Incorporated		100
	Racine Lerner Company		100
	Sacramento K Corporation		100
	Seventeen West Thirty-Fourth Corp.		100
	Stockton Main Corporation		100
	Twelfth Washington Corporation		100
	Virginia Lerner Corporation		100
	Washington Lerner Co., Inc.		100
	West Twenty Third Corporation		100
	Western Retail Properties, Inc.		100

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1-31-45	LERNER STORES CORPORATION (MARYLAND) (Continued)		
	William Spring Corporation		100
	Woonsocket Lerner Company, Inc.		100
	Youngstown Federal Corporation		100
10-31-45	LESLIE SALT CO.		66.7
	* California Rock Salt Company		100
	* Fallon Development Company		100
	* Redwood City Harbor Company		100
	* Saltar Machine Company		100
	* Vancouver Salt Company		
12-31-45	LEXINGTON TELEPHONE COMPANY		
12-31-45	LIBBEY-OWENS-FORD GLASS COMPANY		55
	* American Bicheroux Company		100
	Paramet Corporation		
3-3-45	LIBBY, McNEILL & LIBBY (MAINE)		100)
	(Continental Packing and Warehouse Company		100)
	(Dickinson & Co.		100
	Dunkley Company		100
	Emery Food Company		100)
	(Food Products Incorporated		100)
	(Foster Packing Company		100
	Libby, McNeill & Libby (West Virginia)		100)
	(Libby, McNeill & Libby, Incorporated (Delaware)		100)
	(Libby, McNeill & Libby of Honolulu, Limited		100)
	(Stetson and Ellison Company		100)
	(Union Condensed Milk Company		100
	Wilson & Rogers		100
	Yakutat & Southern Railway		100
	One (1) Foreign Subsidiary in Canada (Name Omitted)		100
	Two (2) Foreign Subsidiaries in Continental Europe (Names Omitted) 1/		99.8?
	One (1) Foreign Subsidiary in Continental Europe (Name Omitted) 1/		50
	One (1) Foreign Subsidiary in Continental Europe (Name Omitted) 1/		100
	* One (1) Foreign Subsidiary in England (Name Omitted)		100
	One (1) Foreign Subsidiary in Philippine Islands (Name Omitted) 1/		
	1/ The Registrant's investments in these subsidiaries were written off in 1943		
11-30-45	LIBERTY AIRCRAFT PRODUCTS CORPORATION		41
	* AUTOCAR COMPANY, THE		80.9 1/
	* Highway Trailer Company		
	1/ The registrant also owned 43.6 percent of the 5% Cumulative Preferred Stock of this company, which stock has voting rights.		
12-31-45	LIFE SAVERS CORPORATION		100
	Beech-Nut Company of Canada Limited		50
	Life Savers and Beech-Nut Sales Co. Limited	(a)	100
	Dextro Confections, Inc.		100
	Life Savers, Inc.		100
	Life Savers Limited		50
	Life Savers and Beech-Nut Sales Co. Limited	(a)	100
	Life Savers Sales, Inc.		100
	Pine Bros., Inc.		
12-31-45	LIGGETT & MYERS TOBACCO COMPANY		100
	Gary Tobacco Company		77½
	* Pinkerton Tobacco Company, The		
12-31-45	LILY-TULIP CUP CORPORATION		100
	Blyd Paper and Supply Co., Inc.		100
	Lily Cup & Specialties Co.		100
	Universal Paper Products Company		100
	Universal Paper Products Company (Canada) Ltd.		1/)
	*(One (1) company		
	1/ Name and percent of control omitted.		
12-31-45	LIMA LOCOMOTIVE WORKS, INCORPORATED		

REGISTRANTS AND SUBSIDIARIES

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: INACTIVE COMPANIES SHOWN IN PARENTHESES
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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	LINCOLN PETROLEUM CO.		
12-31-45	LINCOLN PRINTING COMPANY (DELAWARE)		
	(Chicago Statistics Company		100)
	(Lincoln Association, Inc.		100)
	Lincoln Engraving and Printing Corporation		100
	Lincoln Printing Company (Illinois)		100
12-31-45	LINDSAY LIGHT AND CHEMICAL COMPANY		
12-31-45	LINE MATERIAL COMPANY		
	Canadian Line Materials, Limited		100
	Burke, Limited		100
	Wired Radio of Canada, Limited		100
	Line Material Company of Pennsylvania		100
	Line Material Sales Corp. of New York		100
	Southern Line Material Company		100
12-31-45	LINK-BELT COMPANY		
	Link-Belt Company, Pacific Division		100
	Link-Belt Limited		100
	* Link-Belt Ordnance Company		100
	Link-Belt Speeder Corporation		100
12-31-45	LION OIL COMPANY		
	Lion Chemical Corporation		100
2-28-45	LIONEL CORPORATION, THE		
	(Wiener Toys, Inc.		100)
12-31-45	LIPTON, INC., THOMAS J.		
	Continental Foods, Inc.		100
	Lipton, Limited, Thomas J.		100
	*(Royal Estates Tea Co.		100)
9-30-45	LIQUID CARBONIC CORPORATION, THE		
	Carbonic Gas and Service Corporation		100
	(Chemgy Chemicals, Inc.		100)
	* Industrial Process Corporation		57
	Liquid Carbonic do Brasil		100
	Liquid Carbonic Canadian Corporation, Limited		92.19
	Common Carbonic Company, Ltd.		100
	Liquid Carbonic West Indies, Ltd.		71.7
	* Liquid Carbonic Company, Ltd.		51
	* Liquid Carbonic Corporation of Cuba		50
	Liquid Carbonic de Mexico S. A. de C. V.		70
	Liquid Carbonic Pacific Corporation, Ltd., The		100
	(Liquid Carbonic Research Corporation, The		100)
	* Liquid Carbonic Venezolana, S. A.		70
	Wall Chemicals Canadian Corporation, Ltd.		92.19
	(Wall Chemicals, Inc.		100)
12-31-45	LITTLE RAY MINING COMPANY		
6-30-45	LOCKE STEEL CHAIN COMPANY, THE		
12-31-45	LOCKHEED AIRCRAFT CORPORATION		
	Airarms, Incorporated		100
	Lockheed Air Terminal, Inc.		100
	* Lockheed Aircraft Corporation of Canada, Limited		100
	Lockheed Aircraft Overseas Corporation		100
	* PACIFIC FINANCE CORPORATION OF CALIFORNIA		94.85
8-31-45	LOEW'S BOSTON THEATRES COMPANY		
8-31-45	LOEW'S INCORPORATED		
	Abingdon Amusement Corporation		100
	Astoria Theatre Corporation		100
	* Canal Realty & Improvement Co., Inc.		66.7
	Cardinal Amusement Corporation		100
	* Chateau Amusement Corporation		50
	Cleveland Theatres Inc.		95.19

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8-31-45	LOEW'S INCORPORATED (Continued)		
	Clinton-Court Corporation		100
	Coney Island Theatre Inc.		100
	Delton Operating Corporation		100
	Diamond Amusement Corporation		100
	District Amusement Corporation		100
	* Dyckwood Amusement Corporation		66.7
	* Sherman Amusement Corporation		100
	Eton Amusement Corporation		100
	Evans Theatre Corporation		100
	* Evergreen Amusement Corporation		50
	Fairmont Theatre Corporation		100
	Firs Amusement Corporation		100
	* Gates Theatre Corporation		53.9
	* Hemlock Theatre Corporation		50
	International Vaudeville Company		100
	Jacobs Inc., Walter		100
	Lance Theatre Corporation		100
	* Landroll Realty Corporation		50
	Loew Booking Agency, Marcus		100
	Loew Indianapolis Realty Company, Marcus		100
	* Loew's Boro Park Theatre Corporation		66.7
	* LOEW'S BOSTON THEATRES COMPANY		78.4
	Loew's Boulevard Corporation		100
	Loew's Dayton Theatre Company		100
	Loew's Houston Company		100
	Loew's Indiana Theatres		100
	Loew's International Corporation		100
	Seventeen (17) domestic corporations (names omitted)		100
	Twenty (20) foreign corporations (names omitted)		100
	Twenty-six (26) domestic and foreign corporations (names omitted)		100
	Loew's Theatre and Realty Corporation		100
	Brooklyn Operating Corporation		100
	* Hawthorne Amusement Corporation		66.7
	North Bergen Amusement Corporation		100
	Theatres' Development Corporation		100
	Maidsbey Holding Co. Inc.		100
	* Loew's Theatres Limited, Marcus		68.3
	M.G.M. International Film Corporation		100
	* Macon Amusement Corporation		50
	Market & Taylor Building Company		100
	Mayfair Building Inc.		100
	Metro-Goldwyn-Mayer Distributing Corporation of Texas		100
	Metro-Goldwyn-Mayer Studios Inc.		100
	Midas Amusement Company		100
	Midland Investment Corporation		100
	* Morodall Realty Corporation		50
	New Broad Company		100
	* New Columbia Company, The		50.4
	45th and Broadway Corporation		100
	167th St. Amusement Corporation		100
	Oak Park Realty and Amusement Company		100
	Parkchester Amusement Corporation		100
	* Penn-Federal Enterprises, Inc.		50
	* Century-Parkway Corporation		100
	* Chapel State Theatre Company, The		100
	* Loew-United Artists Columbus Corporation		100
	* Louisville Operating Co., Inc.		100
	* PENN-FEDERAL CORPORATION		95.3
	* Poli-New England Theatres Inc.		75
	Putnam Theatrical Corporation		100
	* Robbins Music Corporation		1/
	* Big 3 Music Corporation, The		100
	* Feist Inc., Leo		100
	* Krupa Music Corporation, Gene		50
	* Lion Record Corporation		100
	* Miller Music Corp.		100
	* Robbins Artists Bureau, Ltd.		100
	* Robbins International Corporation		100
	* Robbins Music Company of Cuba		100
	St. Louis Orpheum Corporation		100
	Seventh & Broadway Building Company		100
	Standard Evansville Realty Company, The		100

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
8-31-45	LOEW'S INCORPORATED (Continued)		
	* Suburban Theatre Corporation		50
	* Toledo Operating Corporation		50
	* Superior Theatre Corporation		100
	Tulip Realty Company Inc.		100
	Variety Music Inc.		100
	Victory-Seventh Avenue Corporation		100
	Warwick Amusement Corporation		100
	Willard Amusement Corporation		100
	* Yonkers Operating Corporation		66.7
	* Broadchester Corporation		50
	Four (4) foreign and domestic companies (names omitted)		100
	1/ The Registrant owns 51% (all of the outstanding Class A Shares) of the equity stock of such subsidiary. Such Class A shares are by the terms of the charter entitled to elect one-half of the Board of Directors, and through them, the President of this subsidiary.		
12-31-45	LONE STAR CEMENT CORPORATION		
	Companhia Nacional de Cimento Portland (Brazil)		100
	* Mineracao Aracariguama, S. A. (Brazil)		50)
	Compania Argentina de Cemento Portland (Argentina)		100
	Compania Uruguay de Cemento Portland (Uruguay)		100
	Cuban Portland Cement Corporation, The		100
	(International Cement Corporation		100)
12-31-45	LONE STAR GAS COMPANY		
	Lone Star Producing Company		100
12-31-45	LONG-BELL LUMBER CORPORATION, THE		
	* Long-Bell Lumber Company, The		50.61
	* Long-Bell Petroleum Company, Inc., The		100
	* Longview Memorial Park		100
	* Longview, Portland & Northern Railway Company		100
	* Longview Public Service Company		100
	* Longview Stevedoring Company, The		76
	* Polk Operating Company		100
	* Willamina and Grand Rone Ry. Co.		100
12-31-45	LOOSE-WILES BISCUIT COMPANY (NEW YORK)		
	(Austin Dog Bread & Animal Food Co.		100)
	(Brown Cracker & Candy Company, Inc.		100)
	(Consumers Biscuit Company, Inc.		100)
	(Green & Green Company, The		100)
	Loose-Wiles Biscuit Company (California)		100
	Loose-Wiles Biscuit Company (Illinois)		100
	Loose-Wiles Biscuit Company (Missouri)		100
	Loose-Wiles Biscuit Company (Tennessee)		100
	Loose-Wiles Biscuit Company (Texas)		100
	(Schust Company, The		100)
	(Standard Biscuit Company		100)
	(Sunshine Biscuits, Inc.		100)
	Sunshine Gum Company, Inc.		100
	(Tru-Blu Biscuit Company		100)
	United Mills Company, Incorporated		100
	(Yours Truly Biscuit Company		100)
	(Zimss Corporation		100)
12-31-45	LORILLARD COMPANY, P. (NEW JERSEY)		
	Federal Tin Company, Inc.		100
	Lorillard Company, P. (Delaware)		100
12-31-45	LOS ANGELES INVESTMENT COMPANY		
	* Investment Water Corporation, Ltd.		100
12-31-45	LOS ANGELES TRANSIT LINES 1/		
	1/ Formerly Los Angeles Railway Corporation.		
12-31-45	LOUISIANA LAND AND EXPLORATION COMPANY, THE		
12-31-45	LOUISIANA POWER & LIGHT COMPANY		

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12-31-45	LOUISVILLE GAS AND ELECTRIC COMPANY (DELAWARE)		
	* LOUISVILLE GAS AND ELECTRIC COMPANY (KENTUCKY)		46.6
	* Kentucky West Virginia Gas Company		40
	* LOUISVILLE TRANSMISSION CORPORATION (KENTUCKY)		98.5
	* Louisville Transmission Corporation (Indiana)		100
	* Ohio Valley Transmission Corporation		100
12-31-45	LOUISVILLE GAS AND ELECTRIC COMPANY (KENTUCKY)		
	* LOUISVILLE TRANSMISSION CORPORATION (KENTUCKY)		98.5
	* Louisville Transmission Corporation (Indiana)		100
	* Ohio Valley Transmission Corporation		100
12-31-45	LOUISVILLE TRANSMISSION CORPORATION (KENTUCKY)		
	* Louisville Transmission Corporation (Indiana)		100
7-31-45	LUCE AND COMPANY, S. en C.		
10-6-45	LUKENS STEEL COMPANY		
	* Allegheny Ore & Iron Company		100
	By-Products Steel Corporation		100
	Lukenweld, Inc.		100
12-31-45	LUNKENHEIMER COMPANY, THE		
12-31-45	LUZERNE COUNTY GAS AND ELECTRIC CORPORATION		
12-31-45	LYNCH CORPORATION		
	Lynch Manufacturing Corporation		100
	Lynch Package Machinery Corporation		100
	Toledo General Investment Company, The		100
	Wiley & Lett, Inc.		100
12-31-45	LYONS-MAGNUS, INC.		
	(Lyons and Raas Co., The E. G.		100)

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	Ⓜ		
12-31-45	MAC ANDREWS & FORBES COMPANY		
	Breslin Griffitt Carpet Company Limited		100
	MacAndrews & Forbes Limited		100
12-31-45	MACHETTE COMPANY		
12-31-45	MACK TRUCKS, INC.		
	International-Brunswick Motor Company		100
	Mack Manufacturing Corporation		99+
	Camiones Mack de Cuba, S. A.		100
	International-Plainfield Motor Company		100
	Mack Bros. Motor Car Company		100
	Mack International Motor Truck Corporation		100
	Mack Motor Truck Company		100
	Mack Trucks of Canada, Ltd.		100
7-28-45	MACY & CO., INC., R. H.		
	Bamberger & Co., L.		100
	Bamberger Broadcasting Service, Incorporated		100
	(Home Equipment Finance Corporation		100)
	WOR Program Service, Inc.	(a)	50
	Cowie & Company, Limited		100
	Davison-Paxon Company		100
	Saxon-Cullum, Inc.		100
	Union Dry Goods Company, The		100
	LaSalle & Koch Company, The		100
	L & K Heating Company, The		100
	* Macy's Bank		98.4 1/
	455 Seventh Avenue, Inc.		100
	S. F. F. of America, Inc.		100
	Supremacy Products, Inc.		100
	WOR Program Service, Inc.	(a)	50
	* One (1) foreign company (name and percentage of control omitted)		
	(One (1) domestic company) (name and percentage of control omitted)		
	*(Four (4) foreign companies) (names and percentages of control omitted)		
	1/ The remaining 1.6% is owned by the Directors of Macy's Bank.		
5-31-45	MADISON SQUARE GARDEN CORPORATION		
12-31-45	MAGMA COPPER COMPANY		
	Magma Arizona Railroad Company		100
	* San Manuel Copper Corporation		79
2-28-45	MAGNAVOX COMPANY, THE		
	*(Magnavox Company, Incorporated, The (Indiana)		100)
12-31-45	MAGNOLIA LEAD COMPANY		
12-31-45	MAHON COMPANY, THE R. C.		
	*(Mahon Structural Steel Company		100)
12-31-45	MAINE PUBLIC SERVICE COMPANY		
	Maine and New Brunswick Electrical Power Company, Limited		100
5-31-45	MAJESTIC RADIO & TELEVISION CORPORATION		
	Chicago Majestic, Inc.		100
	Majestic Records, Inc.		100
	Classic Record Company		100
12-31-45	MAMMOTH MINING COMPANY		
	* Cleveland Mining Company		66.2
	* GOLD CHAIN MINING COMPANY		60
	*(Opobongs Mining Company		53)
	* UTAH CONSOLIDATED MINING & MILLING COMPANY		50.05
6-30-45	MANATI SUGAR COMPANY		
	Compania Agricola Manati, S. A.		100
	Compania Terratenamente y Urbenizadora del Puerto de Manati, S. A.		100
	Ferrocarril de Tunas, S. A.		100

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1-31-45	MANDEL BROTHERS, INC.		
12-31-45	MANGEL STORES CORPORATION		
	Mangel Stores, Inc.		100
	Mangel's of Alabama, Inc.		100
	Mangel's of Arkansas, Inc.		100
	Mangel's of Atlanta, Inc.		100
	Mangel's of Central Alabama, Inc.		100
	Mangel's of Charleston, S. C., Inc.		100
	Mangel's of Charleston, W. Va., Inc.		100
	(Mangel's of Chattanooga, Inc.		100)
	Mangel's of Columbia, Inc.		100
	(Mangel's of Connecticut, Inc.		100)
	(Mangel's of Corpus Christi, Inc.		100)
	Mangel's of Dallas, Inc.		100
	Mangel's of East Coast, Inc.		100
	Mangel's of the East, Inc.		100
	Mangel's of Eastern Texas, Inc.		100
	Mangel's of Florida, Inc.		100
	Mangel's of Georgia, Inc.		100
	Mangel's of Iowa, Inc.		100
	Mangel's of Jacksonville, Inc.		100
	Mangel's of Kentucky, Inc.		100
	(Mangel's of Little Rock, Inc.		100)
	Mangel's of Louisiana, Inc.		100
	(Mangel's of Macon, Inc.		100)
	(Mangel's of Madison, Inc.		100)
	(Mangel's of Massachusetts, Inc.		100)
	Mangel's of Memphis, Inc.		100
	Mangel's of Meridian, Inc.		100
	Mangel's of Miami, Inc.		100
	Mangel's of Minnesota, Inc.		100
	Mangel's of Mississippi, Inc.		100
	Mangel's of Missouri, Inc.		100
	Mangel's of Mobile, Inc.		100
	(Mangel's of Montgomery, Inc.		100)
	Mangel's of Nebraska, Inc.		100
	Mangel's of New York, Inc.		100
	Mangel's of North Carolina, Inc.		100
	Mangel's of Ohio, Inc.		100
	Mangel's of Pennsylvania, Inc.		100
	Mangel's of Philadelphia, Inc. 1/		100
	Mangel's of St. Louis, Inc.		100
	Mangel's of San Antonio, Inc.		100
	Mangel's of Savannah, Inc.		100
	Mangel's of South Carolina, Inc.		100
	Mangel's of Tennessee, Inc.		100
	Mangel's of Texas, Inc.		100
	Mangel's of Virginia, Inc.		100
	Mangel's of the West, Inc.		100
	Mangel's of West Virginia, Inc.		100
	(Mangel's of Wilmington, Inc.		100)
	Mangel's of Wisconsin, Inc.		100
	1/ Formerly known as Mangel's of New Jersey, Inc.		
12-31-45	MANHATTAN CONSOLIDATED MINES DEVELOPMENT COMPANY		
12-31-45	MANHATTAN GOLD MINES COMPANY		
11-30-45	MANHATTAN SHIRT COMPANY, THE		
	*(Mansco, Inc.		100)
	*(Solway Mills, Incorporated, The		100)
7-31-45	MANISCHEWITZ COMPANY, THE B.		
	Manischewitz Co. of New York, Inc., The B.		100
	Manischewitz Sales Corporation, The B.		100
12-31-45	MANSFIELD TIRE & RUBBER COMPANY, THE		
	* Century Tire & Rubber Company		100
	* Globe Rubber Company, The		100
	* Olympia Rubber Company, The		100

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12-31-45	MANSFIELD TIRE & RUBBER COMPANY, THE (Continued)		
	* Richland Rubber Company, The		100
	* United Tire & Rubber Company, The		100
12-31-45	MANUFACTURERS TRADING CORPORATION (DELAWARE)		
	Manufacturers Credit Corporation		100
	Manufacturers Discount Corporation		100
	Manufacturers Trading Corporation (Ohio)		100
12-31-45	MAPES CONSOLIDATED MANUFACTURING COMPANY		
	Industrial Paper Stock Co.		75
	Pioneer Waste Paper Company, Inc., The		100
	Missouri Mapes Corporation		100
	*(Molded Pulp Corporation		100)
12-31-45	MARACAIBO OIL EXPLORATION CORPORATION		
10-31-45	MARATHON CORPORATION		
	Marathon Paper Mills of Canada Limited		100
	Menasha Printing Ink Company		51
	*(Menasha Products Company		100)
	*(Soo Pulp Products, Limited		100)
12-31-45	MARCHANT CALCULATING MACHINE COMPANY		
	* Marchant Calculators Ltd.		100
12-31-45	MARION-RESERVE POWER COMPANY, THE		
12-31-45	MARKET STREET RAILWAY COMPANY		
12-31-45	MARMON-HERRINGTON COMPANY, INC.		
	Merz Engineering Company		100
12-31-45	MARSHALL FIELD & COMPANY (ILLINOIS)		
	*(Davis Company, The		100)
	*(Frederick & Nelson, Inc.		100)
	*(Marshall Field & Company (New Jersey)		100)
12-31-45	MARTIN COMPANY, THE GLENN L.		
	Martin-Nebraska Company, The Glenn L.		100
	Stansbury Manor, Incorporated		100
	Stansbury Estates, Incorporated		100
8-31-45	MARTIN-PARRY CORPORATION		
	Rexair, Inc.		100
12-31-45	MARYLAND DRYDOCK COMPANY, THE		
12-31-45	MASCO SCREW PRODUCTS COMPANY		
12-31-45	MASCOT OIL COMPANY		
8-31-45	MASONITE CORPORATION		
	* Masonite Company of Canada, Limited		50 1/
	1/ Represents percentage of ownership of this company by the registrant who disclaims any admission of the actual existence of effective control.		
12-31-45	MASSACHUSETTS UTILITIES ASSOCIATES		
	Amesbury Electric Light Company		99.193
	Arlington Gas Light Company		100
	Athol Gas and Electric Company		100
	Central Massachusetts Electric Company		100
	Gloucester Gas Light Company		100
	Leominster Gas Light Company		100
	Northampton Electric Lighting Company		100
	Northampton Gas Light Company		100
	Northern Berkshire Gas Company		100
	Norton Power & Electric Company		100
	Norwood Gas Company		99.398
	Southern Berkshire Power & Electric Company		91.965
	Spencer Gas Company, The		100

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12-31-45	MASSACHUSETTS UTILITIES ASSOCIATES (Continued)		
	Wachusett Electric Company		100
	Weymouth Light and Power Company		99.155
	Winchendon Electric Light and Power Company		99.698
	Worcester Suburban Electric Company		98.901
12-31-45	MASSAWIPPI VALLEY RAILWAY COMPANY		
12-31-45	MASTER ELECTRIC COMPANY, THE		
12-31-45	MATHIESON ALKALI WORKS, THE		
	* All-Waterways Navigation Corporation		100
	* Brey Chemical Co.		100
	*(Laurel Fork & Mendota Railway		70)
	* Saltville Water Works Inc.		100
	*(Southern Carbonic Co. Inc.		100)
1-31-45	MAY DEPARTMENT STORES COMPANY, THE		
	(Barr Dry Goods Company, William		100)
	(Famous Shoe and Clothing Company, The		100)
	Kingston Investment Company		100
	Highway Frontage Corporation		100
	May Building Company of California, The		100
	May Building Company of Missouri, The		100
	May Building Company of Ohio, The		100
	(May Company, The		100)
	May Department Stores Corporation, The		100
	May-O'Neil Building Company, The		100
	May Realty Company of Maryland, The		100
	Monco, Inc.		100
	(O'Neil Company, The M.		100)
	Scotman Mercantile Company		100
	Van Catering Company		100
11-3-45	MAYER & CO., INC., OSCAR		
12-31-45	MAYTAG COMPANY, THE (DELAWARE)		
	(Maytag Company, The (Maine) 1/		100)
	* Maytag Company, Limited, The		100
	1/ This company was the predecessor of the registrant.		
12-31-45	McCALL CORPORATION		
	Magazine Photo-Engraving Corp., The		100
	McCall Publishing Company, Ltd., The		100
	McCall Publishing Company (Australasia) Pty., Ltd.		100
	* S-M News Company, Inc.		50 1/
	1/ Represents percentage of ownership in this company by the registrant who disclaims any admission of the actual existence of effective control.		
12-31-45	McCLANAHAN OIL COMPANY		
8-31-45	McCORD CORPORATION		
	*(General Utilities Mfg. Co.		50)
12-31-45	McCRORY STORES CORPORATION		
12-31-45	McGRAW ELECTRIC COMPANY		
	*(Bussmann Manufacturing Company		100)
	*(Waters Genter Company		100)
12-31-45	McGRAW-HILL PUBLISHING COMPANY, INC.		
	(Electric Trade Publishing Company		100)
	McGraw-Hill Book Company, Inc. (Delaware)		100
	McGraw-Hill Book Company, Inc. (New York)		100
	* McGraw-Hill Publishing Company, Ltd.	(a)	20-2/3
	McGraw-Hill Building Corporation		100
	McGraw-Hill Company of California		100
	McGraw-Hill Publishing Company		100
	* McGraw-Hill Publishing Company, Ltd.	(a)	79-1/3

REGISTRANTS AND SUBSIDIARIES

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
: COMPANIES NOT INCLUDED IN REGISTRANTS' CONSOLIDATED STATEMENTS INDICATED BY ASTERISKS
: LINES OF CONTROL SHOWN BY INDENTATION

DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
3-31-45	McINTYRE PORCUPINE MINES, LIMITED		
	Bellecerre Quebec Mines, Limited		90
	* Conway Gold Mines, Limited		80
	* Paguin Gold Mines, Limited		85
	* Blue Diamond Coal Company Limited		50
	* McIntyre Research Limited		50.9
	* Radar Corporation Limited		100
12-31-45	McKAY MACHINE COMPANY, THE		
12-31-45	McKEE & COMPANY, ARTHUR G.		
[illegible]-45	McKESSON & ROBBINS, INCORPORATED		
	* Fairfield Distillery, Incorporated		75
	McKesson Liquor Co. (Massachusetts)		100
	McKesson Liquor Co. (Nevada)		100
	McKesson Liquor Co. (New Jersey)		100
	McKesson Liquor Co. (Rhode Island)		100
	McKesson Liquor Company (Wisconsin)		100
	*(Three (3) companies (names and percentage of control omitted)		
	* Six (6) companies (names and percentage of control omitted)		
	(Two (2) companies (names and percentage of control omitted)		
[illegible]-45	McKINNEY MANUFACTURING COMPANY		
1-31-45	McLELLAN STORES COMPANY		
12-31-45	McQUAY-NORRIS MANUFACTURING CO.		
	(American Automotive Products Company		100)
	* King Automotive Parts, Limited		100
	King Quality Products Company		100
	McQuay-Norris Manufacturing Company of California		100
	* McQuay-Norris Mfg. Co. of Canada, Limited		100
12-31-45	McWILLIAMS DREDGING COMPANY		
12-29-45	MEAD CORPORATION, THE		
	* Brunswick Pulp and Paper Company		50 1/
	* Timber Lands, Inc.		100
	Chillicothe Realty Company, The (Ohio)		100
	Escanaba Paper Company (Michigan)		95.25
	* Upper Michigan Power & Light Company		100
	Interstate Land and Improvement Company (Georgia)		100
	* Manistique Light and Power Company		100
	Manistique Pulp and Paper Company (Michigan)		100
	* Southern Extract Company (Delaware)		50.005
	1/ Represents percentage of ownership in this company by the registrant who disclaims the actual existence of effective control.		
12-31-45	MEAD JOHNSON & COMPANY		
	Mead Johnson & Company of Canada, Limited		100
	Mead Johnson and Company de Mexico, S. A.		100
12-31-45	MEDUSA PORTLAND CEMENT COMPANY		
	Cement Transit Company		100
	Manitowoc Portland Cement Company		100
	Medusa Products Company of Canada, Limited		100
1-31-45	MEIER & FRANK COMPANY, INC.		
	* Portland Hotel, Inc.		100
12-31-45	MELVILLE SHOE CORPORATION		
	McElwain Company, J. F.		100
	Melville Realty Company, Inc.		100
	R-W Realty Co., Inc., The		100
	*(Thom McAn Shoe Co., Inc.		100)
	*(Tod Shoe Company, Inc., Frank		100)
	*(Traveler Shoe Company (Massachusetts)		100)
	*(Traveler Shoe Co., Inc. (New York)		100)
	*(Ward Men's Shoes, Inc., John		100)

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12-31-45	MEMPHIS NATURAL GAS COMPANY		
12-31-45	MEMPHIS STREET RAILWAY COMPANY, THE		
6-30-45	MENASCO MANUFACTURING COMPANY		
12-31-45	MENGEL COMPANY, THE		
	Foreman-Derrickson Veneer Company		100
	(Mengel & Bro. Co., C. C.		100)
	Mengel Mahogany Logging Co. 1/		100
	* U. S. Mengel Plywoods, Inc.		51
	1/ Name subsequently changed to Mengel West Africa, Limited, effective January 1946.		
12-31-44	MERCANTILE PROPERTIES, INC.		
6-30-45	MERCHANTS DISTILLING CORPORATION		
12-31-45	MERCHANTS PETROLEUM COMPANY		
12-31-45	MERCK & CO., INC. 1/		
	Amund, Inc.		100
	* Creolin Company, The		50
	* Experimental Plantations, Inc.		100
	* Ichthyol Company, The		50
	Merck & Co. Limited		100
	* N. V. Cultuur Maatschappij Tjitembong		100
	Powers-Weightman-Rosengarten Corporation		100
	1/ "The Merck Institute for Therapeutic Research, organized under the laws of New Jersey as an unincorporated association not for pecuniary profit, is supported by the Company, and the three trustees of the Institute are officers or Directors of the Company."		
9-30-45	MERGENTHALER LINOTYPE COMPANY		
	* Canadian Linotype, Limited		100
	* General Printing Machinery Corporation		100
	* Linotone Corporation		100
	* Linotype and Machinery Limited (London)		99.86
	* Seven (7) foreign companies (names omitted)		100
	* Melco Development Corporation		100
	* Mergenthaler Setzmaschinen-Fabrik, G.m.b.H. (Berlin)		65
	* One (1) Foreign company (name omitted)		100
	* National Typographic Company, The		99.9
	* U. S. Optical Supply Corporation		100
	* Wil-X M'f'g. Corporation		100
	* One (1) Foreign company (name omitted)		100
12-31-45	MERRITT-CHAPMAN & SCOTT CORPORATION		
	American Construction Company, Inc.		100
	Merritt-Chapman & Scott Corporation of Venezuela		100
	Merritt-Chapman-Lindsey, Limited		62½
	(Panama Salvors, Inc.		1/)
	1/ Percentage of control not given.		
12-31-45	MESTA MACHINE COMPANY		
12-31-45	METAL TEXTILE CORPORATION		
	Metal Textile Corporation of Canada, Ltd.		100
12-31-45	METALINE MINING & LEASING COMPANY		
12-31-45	METALS DISINTEGRATING COMPANY, INC.		
	Metals Disintegrating Company of Missouri		100
9-2-45	METEOR MOTOR CAR COMPANY, THE		
12-31-45	METROPOLITAN EDISON COMPANY		
12-31-45	METROPOLITAN ICE COMPANY		
5-31-42	METROPOLITAN MINES CORPORATION, LTD.		

REGISTRANTS AND SUBSIDIARIES

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12-31-45	METROPOLITAN PAVING BRICK COMPANY, THE		
12-31-45	MEYER-BLANKE COMPANY		
12-31-45	MIAMI COPPER COMPANY		
	Castle Dome Copper Co., Inc.		100
	* Copper Cities Mining Company		100
	Copper Cities Transportation Company		100
	Miami Commercial Company		100
	* Miami-General Development Mines, Ltd.		75
12-31-45	MICHIGAN BUMPER CORPORATION		
12-31-45	MICHIGAN CONSOLIDATED GAS COMPANY		
6-30-45	MICHIGAN DIE CASTING COMPANY		
12-31-45	MICHIGAN PUBLIC SERVICE COMPANY		
	*(Cheboygan Slackwater Navigation Company		100)
9-30-45	MICHIGAN STEEL TUBE PRODUCTS COMPANY		
6-30-45	MICHIGAN SUGAR COMPANY		
12-29-45	MICKELBERRY'S FOOD PRODUCTS COMPANY		
	Bartlow Packing Company		100
	Cicero Sausage Company		100
	Laclede Packing Company		100
	Mama Cookie Bakeries, Inc.		100
	Mickelberry's Food Products Company (Michigan)		100
	Mickelberry Packing Company 1/		100
	Mickelberry Sausage Co.		100
	Pressel, Inc., L. A.		100
	Wisconsin Packing Company		100
	1/ Formerly known as Titsel & Lloyd, Inc.		
7-31-45	MICROMATIC HOME CORPORATION		
	Micromatic Home, Limited		100
12-31-45	MID-CONTINENT PETROLEUM CORPORATION		
	Baker Oil Company		60
	* Baron-Hunt Company		50
	Mid-Continent Pipe Line Company		100
10-31-45	MID-STATES SHOE CO.		
	*(Booth Shoe Corp, Walter		100)
	*(Ideal Shoe Mfg. Corp.		100)
	* Seelby Shoe Co., Inc.		51
	* Wisconsin Leather Co.		33.3
12-31-45	MID-WEST ABRASIVE COMPANY		
	Pittsburgh Grinding Wheel Company		100
6-30-45	MID-WEST REFINERIES, INC.		
12-31-45	MIDDLE WEST CORPORATION, THE		
	* Bureau of Safety		100
	* CENTRAL ILLINOIS PUBLIC SERVICE COMPANY		42.54
	* CENTRAL AND SOUTH WEST UTILITIES COMPANY		61.04 1/
	* AMERICAN PUBLIC SERVICE COMPANY		99.79 1/
	* PUBLIC SERVICE COMPANY OF OKLAHOMA	(a)	13.33
	*(Roby & Northern Railroad Company		100)
	*(West Vernon Sewer Company		100)
	* WEST TEXAS UTILITIES COMPANY		100
	* CENTRAL POWER AND LIGHT COMPANY		100
	* Compania Electrica de Matamoros, S. A.		100
	*(McAlester Canning Company		100)
	* PUBLIC SERVICE COMPANY OF OKLAHOMA	(a)	86.67
	* Lawton Corporation, The		100
	* SOUTHWESTERN GAS AND ELECTRIC COMPANY		85.28
	*(Southwest Arkansas Utilities Corporation		100)

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12-31-45	MIDDLE WEST CORPORATION, THE (Continued)		
	* Copper District Power Company		42.5
	* Illinois Stock Transfer Company		100
	* Insurance Trust (William C. Freeman, Frank E. Kruesi and Kenneth D. Carpenter, Trustees) 2/		100
	* KENTUCKY UTILITIES COMPANY		100
	* Dixie Power and Light Company		100
	* Old Dominion Power Company		100
	* Old Dominion Ice Corporation		100
	* South Fulton Light and Power Company		100
	* Michigan Gas and Electric Company		71.53 1/
	* Middle West Service Company		100
	* Middle West Utilities Company of Canada Limited		100
	* Great Lakes Power Company, Limited		100
	* International Transit Company, The		100
	* Northern Public Service Corporation Limited		100
	* Winnipeg Heating Company Limited		78.95
	* Midland Realization Company		27.15
	* NORTH WEST UTILITIES COMPANY		85.49
	* NORTHWESTERN PUBLIC SERVICE COMPANY		100
	* WISCONSIN POWER AND LIGHT COMPANY	(b)	89.15
	*(Beloit Water Power Company		83.25)
	* South Beloit Water, Gas and Electric Company		100
	* Oklahoma Power and Water Co.		100
	* PUBLIC SERVICE COMPANY OF INDIANA, INC.		20
	* Southern-Heinke Ice & Storage Co.		100
	* United Public Service Corporation		56.34
	* WISCONSIN POWER AND LIGHT COMPANY	(b)	.7
	1/ Represents percentage of normal voting power. Due to preferred stock having voting power as a result of dividend arrearages, the voting power as of December 31, 1945 was as follows:		
	AMERICAN PUBLIC SERVICE COMPANY 76.17%		
	CENTRAL AND SOUTH WEST UTILITIES COMPANY 60.57%		
	Michigan Gas and Electric Company 48.62%		
	2/ Not incorporated.		
12-31-45	MIDLAND OIL CORPORATION		
12-31-45	MIDLAND STEEL PRODUCTS COMPANY, THE		
	*(Detroit Pressed Steel Company		100)
	*(Parish and Bingham Company, The		100)
	Steeldraulic Brake Corporation		100
12-31-45	MIDWEST OIL COMPANY, THE		
	Saltmount Oil Company		50 1/
	1/ Represents percentage of ownership in this company by the registrant who disclaims any admission of the actual existence of effective control. Exactly equal number of shares in this company owned by Mountain Producers Corporation.		
2-28-45	MIDWEST PIPING & SUPPLY COMPANY, INC.		
	Ballwood Pipe Fabricating Corporation		100
	(St. Louis Pipe Bending Co.		100)
10-27-45	MILLER AND HART, INC.		
12-31-45	MILLER HILL MINING COMPANY		
9-30-44	MILLER MANUFACTURING CO.		
	* Economy Valve Company		100
	* Monroe Steel Castings Company		98
	Precision Manufacturing Company		100
	* Rieke Metal Products Corporation		51.22
7-31-45	MILLER-WOHL COMPANY, INC., THE		
	(Two (2) subsidiaries (names omitted)		1/)
	1/ Registrant's total investment in subsidiaries is $1,000.00		
12-31-45	MINERS GOLD MINING COMPANY		

REGISTRANTS AND SUBSIDIARIES

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12-31-45	MINNEAPOLIS BREWING COMPANY		
12-31-45	MINNEAPOLIS GAS LIGHT COMPANY		
12-31-45	MINNEAPOLIS-HONEYWELL REGULATOR COMPANY		
	Brown Instrument Company, The		100
	* Honeywell-Brown A. B.		100
	* Honeywell-Brown Limited		100
	Minneapolis-Honeywell Regulator Company, Ltd.		100
	* N. V. Nederlandsche Minneapolis-Honeywell Co.		100
10-31-45	MINNEAPOLIS-MOLINE POWER IMPLEMENT COMPANY		
	Minneapolis-Moline Argentina, S. A.		100
	Minneapolis-Moline Power Implement Company of Canada, Ltd.		100
	Minneapolis Steel Construction Company		100
	(Twin City Products Finance Company		100)
12-31-45	MINNESOTA POWER & LIGHT COMPANY		
	(Pike Rapids Power Company, The		100)
	Superior Water, Light and Power Company		100
	(Topeka Land Company		100)
12-31-45	MISSION CORPORATION		
	* SKELLY OIL COMPANY		59.37
	*(Community Service Station Company		98.84)
	* Ferry Petroleum Corporation		100
	* Skelco Products Company		100
12-31-45	MISSISSIPPI POWER COMPANY		
12-31-45	MISSISSIPPI POWER & LIGHT COMPANY		
12-31-45	MISSISSIPPI VALLEY BARGE LINE COMPANY		
	Campbell Transportation Company		100
12-31-44	MISSOURI MONARCH CONSOLIDATED MINES COMPANY		
12-31-45	MISSOURI PORTLAND CEMENT COMPANY		
12-31-45	MISSOURI POWER & LIGHT COMPANY		
12-31-45	MISSOURI PUBLIC SERVICE CORPORATION		
	* Eastern Kansas Pipe Line Company, The		100
12-31-45	MISSOURI UTILITIES COMPANY		
12-31-45	MOBILE GAS SERVICE CORPORATION		
7-31-45	MOLINE MANUFACTURING COMPANY		
12-31-45	MOHAWK CARPET MILLS, INC.		
	* Mohawk Export and Import Corporation		100
9-30-45	MOHAWK LIQUEUR CORPORATION		
1-31-46	MOHAWK PETROLEUM CORPORATION		
	* Adkisson Oil Company		50 1/
	Wilmington Gasoline Company		100
	1/ The registrant and W. L. Adkisson each own 50 percent joint control of this company. The registrant recognizes the possible existence, but does not admit the actual existence, of effective control.		
12-31-45	MOJUD HOSIERY CO., INC.		
	Alabama Hosiery Mills, Inc.		99.93
	Dyehouse Property, Inc.		100
	Mock, Judson, Voehringer Company of California, Inc.		100
	Mock, Judson, Voehringer Company of North Carolina, Inc.		100
	Port City Hosiery Mills, Inc.		100
	Sedgfield Hosiery Co., Inc.		100

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12-31-45	MOLYBDENUM CORPORATION OF AMERICA		
	* Cleveland Tungsten, Inc. 1/		100
	* Molybdenum Gold Mining Company 2/		100
	1/ Subsidiary acquired on January 3, 1946.		
	2/ Molybdenum Gold Mining Company is obligated to issue to others not less than 29,590 shares and not more than 49,000 shares of its unissued capital stock out of its total authorized stock of 100,000 shares.		
12-31-45	MONARCH MACHINE TOOL COMPANY, THE		
6-30-45	MONOGRAM PICTURES CORPORATION		
	(Margonom Pictures Corporation (New York) 1/		100)
	Monogram Distributing Corporation (Delaware)		100
	Monogram Distributing Corporation (Pennsylvania)		100
	Monogram Productions, Inc. (California)		100
	Monogram Pictures, Inc. (Iowa)		100
	Monogram Pictures, Inc. (Minnesota)		100
	* Monogram Pictures de Mexico, S. A. (Mexico)		51
	* Monogram Pictures of the Northwest, Inc. (Oregon)		50
	* Monogram Pictures of the Northwest, Inc. (Washington)		50
	1/ Name changed from Monogram Distributing Corporation (New York).		
12-31-45	MONONGAHELA POWER COMPANY 1/		
	Marietta Electric Company, The		100
	Monongahela Securities Company		100
	Monongahela Transport Company		100
	Monterey Utilities Corporation		100
	State Line Gas Company		100
	West Maryland Power Company, The		100
	1/ Formerly MONONGAHELA WEST PENN PUBLIC SERVICE COMPANY; name changed June 1945.		
12-31-45	MONROE CHEMICAL COMPANY		
11-30-45	MONROE LOAN SOCIETY		
	Monroe Loan Society of Connecticut, Inc., The		100
	Monroe Loan Society of Maine		100
	Monroe Loan Society of New Jersey		100
	Monroe Loan Society of Pennsylvania		100
	Monroe Finance Corporation		100
	Monroe Loan Society of Rhode Island, Inc.		100
	(New England Discount Corporation		100)
12-31-45	MONSANTO CHEMICAL COMPANY		
	*(Fiberloid, Inc.		100)
	Laucks, Inc., I. F.		100
	*(Laminating Patents Corporation		67)
	Laucks, Inc.		100
	Laucks, Incorporated, I. F.		100
	Merritt Engineering and Sales Company, Inc.		72
	*(Merritt Engineering and Sales Co. (Canada) Limited		100)
	Merrimac Chemical Transportation Company		100
	* Monsanto (Australia) Proprietary Limited		50 1/
	* Exolite Resin Proprietary Limited		100 1/
	Monsanto of Brazil, Inc.		100
	Monsanto Produtos Quimicos, S. A.		99+
	Monsanto (Canada) Limited		80
	Laucks, Ltd.		100
	* Laucks Australia (Pty.), Ltd.		64
	Laucks (Eastern) Ltd.		100
	* Monsanto Chemicals Limited		100
	*(British Saccharin Manufacturing Company, Limited		100)
	* British Saccharin Sales Company, Limited		50 1/
	Monsanto Export Company		100
	New England Alcohol Company		55
	* Shawinigan Resins Corporation		50 1/
	1/ Represents percentage of ownership of this company by its parent. The registrant disclaims any admission of the actual existence of effective control.		

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12-31-45	MONTANA-DAKOTA UTILITIES CO.		
	* Fidelity Gas Co.		100
	* Gas Lands Co.		97
	* Knife River Coal Mining Company		100
	* Wibaux Gas Co.		51
12-31-45	MONTANA POWER COMPANY, THE		
1-31-45	MONTGOMERY WARD & CO., INCORPORATED		
12-31-45	MONTREAL TRAMWAYS COMPANY		
	(Montreal Park & Island Railway Company		100)
	(Montreal Street Railway Company		100)
	(Montreal Terminal Railway Company		100)
	Provincial Transport Company		50.4
	* Colonial Coach Lines, Limited		100
	* Kingston City Coach Company, Limited		100
	* Sherbrooke City Transit Co.		100
	(Public Service Corporation		100)
9-30-45	MOODY'S INVESTORS SERVICE		
	Moody's Economist Service, Ltd.		50
	* Moody's Investors Service, Ltd.		85.7
10-31-45	MOORE DROP FORGING COMPANY		
12-31-45	MOORE-McCORMACK LINES, INC.		
	* Aktiebolaget-Moore & McCormack (Sweden)		100
	* Aktieselskab-Moore & McCormack (Denmark)		100
	* American Scantic Line Moore and McCormack A/S (Norway)		100
	* American Scantic Line W Polsce Sp. z O. O. (Poland)		100
	* Commercial Dispatching Corporation		100
	* Compania de Agencias Navieras Norte Americanas, Moore and McCormack S. A. (Argentina)		100
	* Moore-McCormack (Navegacao) S. A. (Brasil)		100
	* Moore-McCormack (Uruguay) S. A.		100
11-3-45	MORRELL & CO., JOHN		
	* Bannatyne & Company, Ltd. 1/		100
	* Foster & Co., Ltd., A. W. 1/		100
	* Morrell & Co., Ltd., John 1/		100
	* Victoria Cold Storage Co., Ltd. 1/		100
	Yorkshire Creamery Co.		100
	1/ English corporation.		
12-31-45	MORRIS PLAN CORPORATION OF AMERICA, THE		
	* Baden Bank of St. Louis, The		55.95
	* Bank of Georgia		74.5
	* Bank of Virginia, The		58.2
	* Buffalo Industrial Bank		68
	* Industrial Bank of Commerce		61.2
	* Industrial City Bank and Banking Company		64.5
	* Morris Plan Bank of Knoxville, The		69.4
	* Morris Plan Bank of Washington		72.7
	Morris Plan Company of Philadelphia, The		97.2
	* Morris Plan Bank of Philadelphia, The		97.6
	* Morris Plan Industrial Bank of Albany, The		92.8
	* Morris Plan Industrial Bank of Schenectady, The		70.1
	* Morris Plan Industrial Bank of Syracuse, The		81.2
	* Morris Plan Insurance Society, The		64.7
	* National Industrial Credit Corporation		100
	* American Installment Credit Corporation		100
	* Industrial Insurance Company		100
	* Pullman Trust and Savings Bank		75.7
	* Ten (10) companies (names and percent of control omitted)		
12-31-45	MOSCOW SILVER MINES COMPANY		
6-30-45	MOTOR PRODUCTS CORPORATION		
6-30-45	MOTOR WHEEL CORPORATION		

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2-28-45	MOUNT DIABLO OIL, MINING AND DEVELOPMENT COMPANY		
12-31-45	MOUNT VERNON-WOODBERRY MILLS, INCORPORATED		
	*(Columbia Mills Company		100)
	*(Tallassee Falls Manufacturing Company		100)
12-31-45	MOUNTAIN CITY COPPER COMPANY		
12-31-45	MOUNTAIN FUEL SUPPLY COMPANY		
12-31-45	MOUNTAIN STATES POWER COMPANY		
12-31-45	MOUNTAIN VIEW MINING COMPANY		
11-30-45	MUELLER BRASS CO.		
	* Mueller Investment Association		100
	(Streamline Pipe and Fittings Co.		100)
12-31-45	MULLINS MANUFACTURING CORPORATION		
	*(Youngstown Pressed Steel Company		100)
12-31-45	MUNSINGWEAR, INC.		
	Clark Company, Incorporated, David		70
	ROLLINS HOSIERY MILLS, INC.		92
12-31-45	MURPHY COMPANY, G. C.		
	Mack Realty Company		100
8-31-45	MURRAY CORPORATION OF AMERICA, THE		
12-31-45	MURRAY OHIO MANUFACTURING COMPANY, THE		
12-31-45	MUSKEGON MOTOR SPECIALTIES COMPANY		
12-31-45	MUSKEGON PISTON RING COMPANY		
	* Sparta Foundry Company, The		100
10-31-45	MYERS & BRO. COMPANY, THE F. E.		

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
	(N)		
6-30-45	NACHMAN CORPORATION		
	*(Marshall Company, The		100)
	*(National-Marshall Spring Corporation		100)
12-31-45	NAILDRIVER MINING COMPANY		
	* PARK UTAH CONSOLIDATED MINES COMPANY		35.2
12-31-45	NARRAGANSETT ELECTRIC COMPANY, THE		
	Rhode Island Power Transmission Company		100
3-31-45	NARRAGANSETT RACING ASSOCIATION, INC.		
9-30-45	NASH-KELVINATOR CORPORATION		
	* Kelvinator of Canada, Limited		75.8
	*(Leonard Refrigerator Company of Canada, Limited		100)
	* Refrigeration Supplies, Limited (Canada)		100
	* Kelvinator Limited (England)		100
	(Leonard Refrigerator Corporation		100)
	Nash-Kelvinator Sales Corporation		100
	Nash Motors of Canada, Limited		100
	* Ranco Incorporated		61.5
	* Refrigeration Discount Corporation		100
	* Fort Agency, Inc.		100
12-31-45	NASHUA GUMMED AND COATED PAPER COMPANY		
	Canadian Nashua Paper Company, Limited		100
	Canadian Sealright Company Limited		65
	Nashua Package Sealing Co., Inc.		100
10-31-45	NASHUA MANUFACTURING COMPANY		
12-31-45	NATIONAL ACME COMPANY, THE		
6-30-45	NATIONAL AIRLINES, INCORPORATED		
12-31-45	NATIONAL AUTOMOTIVE FIBRES, INC.		
	Canadian Automotive Trim, Limited		100
4-30-45	NATIONAL BATTERY COMPANY		
	American Container Corporation		100
	*(Colonial Battery Company		100)
	*(Dragon Storage Battery Company of Pittsburgh		100)
	(Gould Storage Battery Corporation		100)
	*(Kathanode Corporation, The		100)
	(Phelps Power & Light Corporation		100)
	(Vesta Consolidated, Incorporated		100)
7-31-45	NATIONAL BELLAS HESS, INC.		
	D and S Process Company		100
	Wada Holding Company		100
	National Bellas Hess New York Corporation, The		100
	National Bellas Hess Stores, Inc.		100
	National Bellas Hess Stores, Inc., of Columbia, S. C.		100
	National Bellas Hess Stores, Inc., of Durham, N. C. 1/		100
	National Bellas Hess Stores, Inc., of Greensboro, N. C.		100
	National Bellas Hess Stores, Inc., of St. Joseph, Mo.		100
	National Bellas Hess Stores, Inc., of Winston-Salem, N. C.		100
	1/ Chartered August 21, 1945.		
12-31-45	NATIONAL BISCUIT COMPANY		
	Canadian Shredded Wheat Company, Limited, The		100
	Christie, Brown and Company, Limited		100
	Christie's Bread Limited		100
	*(Pacific Coast Biscuit Company		100)
	*(Shredded Wheat Company, The		100)
	Shredded Wheat Company, Limited, The		100
	*(Uneeda, Incorporated		100)

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	NATIONAL CAN CORPORATION		
	National Can Corporation of Delaware 1/		100
	1/ Formerly National Can Corporation, a Delaware Corporation.		
12-31-45	NATIONAL CANDY COMPANY		
	Clinton Company		89.8
	Clinton Sales Company, Inc.		100
	Elish Syrup and Preserving Company		100 1/
	* Scully Syrup Co., D. B.		91.1
	1/ Percentage of voting power changed from 91% to 100% in December, 1945.		
12-31-45	NATIONAL CASH REGISTER COMPANY, THE		
	Allen-Wales Adding Machine Corporation		100
	* Caisses Enregistreuses "National" S. A. (Belgium)		100
	Caixas Registradoras National S. A. (Brazil)		100
	* La Nationale Caisse Enregistreuse, S. A. (France)		100
	* N. V. Nationaal Kasregisters (Holland)		70
	National Cash Register Company of Australasia, Ltd., The (Australia)		100
	National Cash Register Company of Canada, Ltd., The		100
	* National Cash Register Company Ltd., The (Czechoslovakia)		100
	National Cash Register Co., Ltd., The (England)		100
	National Cash Register Co. of New Zealand, Ltd., The		100
	National Cash Register Company, The (Ohio)		100
	*Cajas Registradoras National S. A. (Spain)		100
	* National Registrier Kassen A. G. (Switzerland)		100
	National Cash Register Co., S. A. (Pty.) Ltd., The (South Africa)		100
	National Cash Register Company de Mexico, S. A., The (Mexico)		100
	* National Registrier Kassen Gesellschaft, m. b. H. (Germany)		80
	* National Regisztralo Penztarak Kft. (Hungary)		100
	* National Register Kase D. D. Zagreb (Jugoslavia)		100
	* Nippon Kinsen Torokuki Kabushiki Kaisha (Japan)		70
	* National Kinsen Torokuki Hanbai Kabushiki Kaisha (Japan)		100
12-31-45	NATIONAL CITY LINES, INC.		
	Air Field Bus Lines, Inc.		100
	American City Lines, Inc.		75
	Andover Finance Co.	(a)	49.74
	El Paso City Lines, Inc.		100
	El Paso & Juarez Traction Co.		100
	Los Angeles Transit Lines		59.36
	Transit Casualty Company	(b)	24
	Andover Finance Co.	(a)	49.36
	* ST. LOUIS PUBLIC SERVICE CO.	(c)	6.52
	Aurora City Lines, Inc.		100
	Aurora-Elgin Bus Line, Inc.		100
	Beaumont City Lines, Inc.		100
	Bloomington-Normal City Lines, Inc.		100
	Burlington City Lines, Inc.		100
	Canton City Lines, Inc.		100
	Cedar Rapids City Lines, Inc.		100
	Champaign-Urbana City Lines, Inc.		100
	Danville City Lines, Inc.		100
	Decatur City Lines, Inc.		100
	East St. Louis City Lines, Inc.		100
	Elgin City Lines, Inc.		100
	Jackson City Lines, Inc. (Michigan)		100
	Jackson City Lines, Inc. (Mississippi)		100
	Joliet City Lines, Inc.		100
	Kalamazoo City Lines, Inc.		100
	Lincoln City Lines, Inc.		100
	Mobile City Lines, Inc.		99.3
	Montgomery City Lines, Inc.		100
	National City Coach Equipment, Inc.		100
	Ottumwa City Lines, Inc.		100
	Pontiac City Lines, Inc.		100
	Port Arthur City Lines, Inc.		100
	Portsmouth City Lines, Inc.		100
	Quincy City Lines, Inc.		100
	Rex Equipment Sales, Inc.		100
	* ST. LOUIS PUBLIC SERVICE COMPANY	(c)	2.69
	Saginaw City Lines, Inc.		100

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12-31-45	NATIONAL CITY LINES, INC. (Continued)		
	* ST. LOUIS PUBLIC SERVICE COMPANY	(c)	45.47
	Transit Casualty Company	(b)	76
	Tampa Transit Lines, Inc.		100
	Terre Haute City Lines, Inc.		100
	Transportation Advertising Co.		100
	Tulsa City Lines, Inc.		100
12-31-45	NATIONAL CONTAINER CORPORATION		
	Airdepot Realty Corp.		100
	Bedford Pulp & Paper Company, Incorporated		100
	Bedford Timber and Land Corporation		100
	Borden-Marsh Realty Corp.		100
	National Container Delivery Service, Inc.		100
	Ontonagon Fibre Corporation		99.94
	Anchor Container Corporation		100
	Corrugated Kraft Containers, Incorporated		90
	National Container Corporation Foundation		1/
	National Turpentine & Pulpwood Corporation		100
	* Northeastern Container Corporation		55
	* Champion Container Corporation		55
	* Highway Stations, Inc.		100
	1/ Percentage of ownership omitted. This company was organized under the Membership Corporation Laws of the State of New York for charitable purposes.		
12-31-45	NATIONAL CYLINDER GAS COMPANY (DELAWARE)		
	Acme-Oxy-Acetylene Company, Inc.		100
	Compressed Industrial Gases, Inc.		100
	Dunham Manufacturing Company		100
	* Holland Color and Chemical Company		83.88
	Hollup Corporation		100
	* Hollup Corporation, Ltd.		100
	Maryland Oxygen Company, The		100
	* Midwest Building Corporation		100
	* Midwest Carbide Corporation		50
	National Cylinder Gas Company (Kentucky)		100
	National Cylinder Gas Company (Wisconsin)		100
	National Cylinder Gas Company-Pacific Coast (Delaware)		100
	National Cylinder Gas Company of Texas		100
	* Tube Turns, Incorporated		50
12-31-45	NATIONAL DAIRY PRODUCTS CORPORATION		
	Akron Pure Milk Company, The		100
	Allen Ice Cream Company		100
	Aralac, Inc.		100
	Breakstone Bros., Inc.		100
	National Cheese Co.		100
	National Creamery Company		100
	Breyer Ice Cream Company		100
	Breyer Ice Cream Company, Inc.		100
	Castles Ice Cream Company (New Jersey)		100
	(Consolidated Dairy Products Co., Inc.		100)
	(Castles Ice Cream Company, Inc. (New York)		100)
	Chapell Ice Cream Company, Inc.		100
	Chapman Dairy Company		100
	Chestnut Farms-Chevy Chase Dairy Company		100
	(Cherty Chase Dairy, Inc.		100)
	Clover Dairy Company, The		100
	Clover Farm Dairy Company		100
	Cloverleaf Creameries, Inc.		100
	Cloverleaf Products Company		100
	Consolidated Dairy Products Company, Inc.		100
	Consolidated Products Company		100
	Consumers Dairy Company		100
	Deerfoot Farms Company		100
	Detroit Creamery Company		100
	(Ann Arbor Dairy Corporation, The		100)
	(Artic Dairy Products Company		100)
	(Carlisle Wilson Ice Cream Company		100)
	(Fleming Ice Cream Company, The		100)

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	NATIONAL DAIRY PRODUCTS CORPORATION (Continued)		
	Detroit Creamery Company (Continued)		
	(Grand Rapids Creamery Company		100)
	(Kennedy Dairy, Incorporated, W. J.		100)
	(Pontiac Dairy Company		100)
	Ebling Creamery Company		100
	Ewing-Von Allmen Dairy Company		100
	Food Sales Company, Inc.		100
	Franklin Ice Cream Company		100
	Frechtling Dairy Company		100
	General Ice Cream Corporation		100
	Dodds Aldernay Dairy, Inc.		100
	Wagars' Inc.		100
	Yorkland Corporation		100
	Harding Company, The		100
	Hiland Dairy Company		100
	Hydrox Corporation		100
	(Hydrox Ice Cream Company (Missouri)		100)
	Hydrox Ice Cream Company, Inc. (New York)		100
	Purity Creamery Products, Inc.		100
	* Ideal Mutual Insurance Company		1/
	Kraft Foods Company		100
	* Alimentos Kraft Argentina, S. A. C. I.		100
	* Bets & Jay, G.m.b.H.		100
	(Gelfand Manufacturing Company, The		100)
	* Hodgson, Rowson & Co., Limited		100
	Hutchinson Produce Company		100
	Kraft Associated Distributors Incorporated		100
	(Kraft Cheese Company, Inc. (Delaware)		100
	* Kraft Cheese Company Limited (England)		100
	* Kraft Walker Cheese Company Proprietary Limited	(a)	11.84
	* Kraft Dairies Limited		100
	Kraft Foods Company of Wisconsin		100
	(Badger-Brodhead Cheese Company		100)
	* Carmey Cheese & Butter Co.		51
	(Straubel Company, C. A.		100)
	* Kraft Food Products, S. A.		100
	* Kraft Foods Limited		100
	* Kraft Kase-Werke G.m.b.H.		100
	*(Jocca Kase-Werke, G.m.b.H.		100)
	*(Kohlar-Werke, G.m.b.H.		100)
	*(Lindor-Werke, G.m.b.H.		100)
	* Kraft Walker Cheese Company Proprietary Limited	(a)	64.35
	* Shear-O-Gold Proprietary Limited		100
	*(Walker Laboratories Proprietary Limited		100)
	* Krayetay Limited		100
	* Leahs Cheese Co.		50.1
	(Miller-Richardson Company, Inc.		100)
	* N. Y. Kaashandel Bets & Jay		100
	(Phenix Cheese Company		100)
	Phenix Pabet-ett Company		100
	(Sharpless Company, P. E.		100
	Luick Dairy Company		100
	Luick Ice Cream Company		100
	Martadel Ice Cream Company, Inc.		100
	Matthews-Frechtling Dairy Company, The		100
	Merchants Cold Storage Company		100
	Muller Dairies, Inc.		100
	Nashville Pure Milk Company		100
	National Dairy Products Company, Inc.		100
	* National Dairy Products Corporation of Canada, Limited		100
	Ohio Clover Leaf Dairy Company		100
	(Ohio-Toledo Ice Cream Company		100)
	Owego Egg Company		100
	(Pittsburgh Ice Cream Company		100)
	Quality Ice Cream Company		100
	Rieck-McJunkin Dairy Company		100
	Erie County Milk Association		100
	Ohio Evaporated Milk Company		100
	Rock Creek Dairy, Inc.		100
	Roszell Company, J. D.		100
	St. Louis Dairy Company		100

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	NATIONAL DAIRY PRODUCTS CORPORATION (Continued)		
	Sanitary Milk Company, The		100
	Sealtest, Inc.		100
	* Sealtest (Canada) Limited		100
	* Sealtest Limited (England)		100
	Sheffield Farms Company, Inc.		100
	Southern Dairies, Inc.		97.27
	(Charin-Sachs, Inc.		100)
	(Colonial Ice Cream Company, Incorporated		100)
	Jersey Ice Cream Company		100
	Peerless Ice Cream Company		100
	(Southland Dairy Products Company, Inc.		100)
	(Tampa Stock Farms Dairy, Inc.		100)
	Sugar Creek Creamery Company		100
	Supplee-Wills-Jones Milk Company		100
	Telling-Belle Vernon Company, The		100
	(Fro-Joy Ice Cream Co., Inc.		100)
	Thompson Ice Cream Company		100
	Trinity Advertising Corporation		100
	Tri-State Butter Company, The		100
	Union Ice Cream Company		100
	Western Maryland Dairy, Inc.		99.82
	Windsor Evaporated Milk Company		100
	Wisconsin Creameries, Inc.		100
	Youngstown Sanitary Milk Company		100
	1/ This company is a mutual insurance corporation and has no capital stock or other voting securities, its voting power being held by its members. The registrant and certain of its subsidiaries are all the members of this company, by virtue of their being all of its policyholders, and have 100 percent of its voting power		
1-31-45	NATIONAL DEPARTMENT STORES CORPORATION		
	* Atkinson Corporation, E. E.		100
	B. H. M. Corporation		100
	Dry Block Mercantile Corporation		100
	Store Realty Corporation		100
	Bailey Department Stores Company, The		100
	Frank & Seder of Detroit, Inc.		100
	Frank & Seder of Philadelphia, Inc.		100
	Frank & Seder of Pittsburgh, Inc.		100
	* G. Corporation		100
	Goldberg's Corp.		100
	High Company, J. M.		100
	Kaufman Store, Incorporated, The		100
	Levy Bros. Company		99.82
	Levy Bros. Dry Goods Company		100
	Lipman, Wolfe & Co.		100
	National Department Stores Management & Buying Corporation		100
	Simpson Mercantile Corporation		100
	* National Department Stores Realty Corporation		100
	* Frader Realty Company		100
	* Northside Warehouse Corporation		100
	* R. Corporation		100
	Rosenbaum Company of Pittsburgh		100
	Stifel Company, Geo. E.		100
	Taylor Co., Geo. R.		100
	Wolff & Marx Company, The		100
	*(Ten (10) subsidiaries (Names Omitted)		100)
12-31-45	NATIONAL DISTILLERS PRODUCTS CORPORATION		
	(Bardstown Distillery, Inc.		100)
	Bellows & Company, Inc.		100
	Black Gold Distillery Company, The		100
	Blue Grass Distillery Company, The		100
	Bond & Lillard Distillery Company, The		100
	Bourbon de Luxe Distillery Company, The		100
	* Brookdale Distillery, Inc.		50
	(Cedar Brook Distillery Company, The		100)
	(Chicken Cock Distillery Company, The		100)
	Crab Orchard Distillery Company, The		100
	* de Kuyper & Son, Incorporated, John		70
	(Gaines & Co., W. A.		100)

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12-31-45	NATIONAL DISTILLERS PRODUCTS CORPORATION (Continued)		
	* Gilbey, Ltd., W. & A.		66.67
	(Hannis Distillery Company, The		100)
	Hermitage Distillery Company, The		100
	Hill & Hill Distillery Company, The		100
	Italian Swiss Colony		100
	(Asti Colony Wine Company		100)
	Gambarelli & Davitto, Inc.		100
	Marques del Merito, Inc.		100)
	(Mellwood Distillery Company, The		100
	Mount Vernon Distillery Company, The		100
	National Distillers Corporation of New England		100
	National Distillers Export Company, Inc.		100
	Old Crow Distillery Company, The		100
	Old Grand-Dad Distillery Company, The		100
	Old McBrayer Distillery Company, The		100
	Old Taylor Distillery Company, The		100
	Overholt & Co., Inc., A.		100
	Large Distilling Company		100)
	(Penn-Maryland Corporation		100)
	(Rewco Distillery Company, The		100
	Shewan-Jones, Inc.		100
	Shufeldt & Co., Inc., Henry H.		100)
	(Spring Garden Distillery Company, The		100
	Sunny Brook Distillery Co.		100)
	(Sweet Valley Wine Company, The		94.87
	* Train & McIntyre Limited		100
	* Seven (7) English companies 1/		50
	* One (1) English company 1/		100
	White Rock Corporation		100)
	(White Rock Water Company of New England		
	1/ Names omitted.		
12-31-45	NATIONAL ENAMELING AND STAMPING COMPANY		
12-31-45	NATIONAL FIREPROOFING CORPORATION		
	* Cellular Clay Corporation		73.26
	* National Fire Proofing Company of Canada, Ltd.		60
12-31-45	NATIONAL FUEL GAS COMPANY		
	Hanover Gas Corporation		100
	Iroquois Building Corporation		100
	Iroquois Gas Corporation		100
	Wanakah Gas Corporation		100
	Jefferson County Gas Company		100
	Mard Company, The		100
	Mercer County Gas Company		100
	Pennsylvania Gas Company		52.1
	Pennsylvania Oil Company		52.1
	Provincial Gas Company, Ltd.		70.7
	Ridgway Natural Gas Company		100
	St. Marys Natural Gas Company		100
	Smethport Natural Gas Company		100
	Sylvania Corporation, The		100
	United Natural Gas Company		100
12-31-45	NATIONAL GYPSUM COMPANY		
	National Gypsum (Canada) Ltd.		100
	*(Four (4) companies (names omitted)		100)
12-31-45	NATIONAL LEAD COMPANY (NEW JERSEY)		
	American Bearing Corporation		100
	* American Lead Corporation		72
	* Canada Metal Company, Ltd.		100
	* Atlas Smelting & Refining Co., Ltd.		100
	* Great Western Smelting Co., Ltd.		100
	* Hewitt Metals Corp., Ltd.		100
	* Muir Foundry Supplies, Ltd.		100
	Edna Brass Manufacturing Co., The		100
	Evans Lead Corporation		100
	(Hoyt Metal Company		100)

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12-31-45	NATIONAL LEAD COMPANY (NEW JERSEY) (Continued)		
	* Hoyt Metal Company of Great Britain, Ltd.		100
	* Heavy Duty Bearings, Ltd.		100
	* Kirk & Son, Inc., Morris P.		60
	(Lawrence Shot and Lead Company		100)
	Lewis & Bros. Company, John T.		100
	Magnesium Reduction Company		100
	Magnus Metal Corporation (New York)		100
	* Master Metals, Incorporated		60
	(Metallurgical & Chemical Corporation		100)
	* Mine La Motte Corporation		50
	* Mineral Products Corporation		51
	National Lead Company of Massachusetts 1/		100
	* National Lead Company, S. A. (Argentina)		100
	* Cia Minera y Metalurgica Sud Americana		100
	National Lead and Oil Co. of Pennsylvania		100
	St. Louis Smelting and Refining Company		100
	(Salem Lead Co.		100)
	* Societe Francaise du Metal Antifriction Hoyt		51
	* Titan Company A/S		87
	* A/S Titania		100
	* Jossingfjord Mfg. Co. A/S		100
	* Societe Belge du Titane		100
	* Societe Industrielle du Titane	(a)	20
	* Titan Company, Incorporated		100
	* Societe Industrielle du Titane	(a)	58
	* Titangesellschaft, m.b.H.		50
	Titanium Pigment Corporation		100
	(United Lead Company		100)
	1/ Formerly National-Boston Lead Company		
8-31-45	NATIONAL LINEN SERVICE CORPORATION		
	Linen Service Corporation of Texas		57
	United Linen Supply Company		1/
	1/ Voting power of stock owned by Linen Service Corporation of Texas - Class "A" 65.7666%, Class "B" 58.2857%, Common 99.8316%.		
12-31-45	NATIONAL MALLEABLE AND STEEL CASTINGS COMPANY		
	(Chicago Malleable Iron Company		100)
	Cleveland Malleable Iron Company		100
	(Cleveland Railway Equipment Company, The		100)
	(Indianapolis Malleable Iron Company, Incorporated		100)
	National Malleable Castings Company, The		100
	Rotary Steel Casting Company		100
	(Toledo Malleable Iron Company, The		100)
12-31-45	NATIONAL OIL PRODUCTS COMPANY		
	Admiracion Laboratories, Inc.		100
	Brown-Jeklin & Co.		100
	(Frozen Sunshine, Inc.		100)
	Galen Company		100
	Metasap Chemical Company		100
	Nopco Chemical Company		100
	Rare Chemicals, Inc.		100
	(Vitab Corporation of California		100)
	(Vitex Laboratories, Inc.		100)
12-31-45	NATIONAL POWER & LIGHT COMPANY 1/		
	* BIRMINGHAM ELECTRIC COMPANY		100
	* CAROLINA POWER & LIGHT COMPANY		83.35
	* Capitan Corporation		100
	* Roanoke River Power Company		100
	* LEHIGH VALLEY TRANSIT COMPANY		99.72
	* Allentown Bridge Company		100
	* Easton Transit Company		100
	* Easton and South Bethlehem Transportation Company		100
	* Freemansburg Land Company, The		93.55
	* Lehigh Valley Realty Company		100
	* Lehigh Valley Transportation Company		100
	* Norristown Transit Company		100

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12-31-45	NATIONAL POWER & LIGHT COMPANY (Continued)		
	* Memphis Generating Company		100
	* MEMPHIS STREET RAILWAY COMPANY, THE		55.97
	* National Power & Light Company, Inc. 2/		100
	* PENNSYLVANIA POWER & LIGHT COMPANY		53.6
	* Edison Illuminating Company of Easton, The		100
	* Hazle Township Water Company		100
	* Pennsylvania Realty & Investment Company		100
	* West Pittston-Exeter Railroad Company		50
	*(Susquehanna Gas Company		100)
	1/ Registrant is in the latter stages of the process of dissolution.		
	2/ Subsidiary for the purpose of preserving corporate name.		
9-30-45	NATIONAL PRESSURE COOKER COMPANY		
	* Century Metalcraft Corporation		99+
	* Lakeside Aluminum Company		100
	* National Pressure Cooker Company, Limited (Canada)		75
	* Witt Gauge Company 1/		100
	1/ Formerly LaCrosse Products Corporation.		
12-31-45	NATIONAL PUMPS CORPORATION		
	*(Dayton Refrigeration Corporation		1/)
	* Granberg Motor Corporation		100
	1/ Percent of control omitted.		
3-31-45	NATIONAL RADIATOR COMPANY, THE		
	* Plastic Metals, Inc.		100
12-31-45	NATIONAL RUBBER MACHINERY COMPANY		
	*(National Rubber Machinery Company of Canada, Ltd.		100)
12-31-45	NATIONAL SERVICE COMPANIES		
	Hygienic Ice Corporation, The		100
	METROPOLITAN ICE COMPANY		98.4
	National Service Ice Mfg. Co.		100
	New England Cities Ice Company		88.3
	Walker Coal & Ice Company		100
9-30-45	NATIONAL-STANDARD COMPANY		
	National-Standard Company of Canada, Ltd.		100
	* National Standard Company, Limited, The (England)		74
12-31-45	NATIONAL STEEL CORPORATION		
	Beaver Creek Consolidated Coal Co.		99.85
	Great Lakes Steel Corporation		100
	Hanna Furnace Corporation, The		100
	* Donner-Hanna Coke Corporation		50 1/
	* Economy Fuel and Supply Corporation		50 1/
	Hanna Iron Ore Company		100
	* Hanna Ore Mining Company		70
	* Mahland Ore Company		50 1/
	* Richmond Iron Company		66-2/3
	* Interlake Chemical Corporation of Delaware		50 1/
	(Michigan Steel Corporation		100)
	(Midwest Steel Corporation		100)
	National Steel Products Company		100
	Oak Hill Supply Company		100
	Weirton Coal Company		100
	Weirton Improvement Company		100
	Weirton Steel Company		100
	1/ Represents ownership of this company by its parent. The registrant disclaims any admission of the actual existence of effective control.		
12-31-45	NATIONAL SUGAR REFINING COMPANY, THE		
	Arbuckle Sugars, Inc.		100
	Pennsylvania Sugar Company		100
	Pennsylvania Alcohol & Chemical Corporation		100
	Sibonney Distilling Corporation		100
	Hamilton & Co., Inc., A. K.		100

REGISTRANTS AND SUBSIDIARIES

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
: COMPANIES NOT INCLUDED IN REGISTRANTS' CONSOLIDATED STATEMENTS INDICATED BY ASTERISKS
: LINES OF CONTROL SHOWN BY INDENTATION

DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	NATIONAL SUPPLY COMPANY, THE		
	(Chalfant Dock Company		100)
	* Freti-Keon Tube Company, Inc.		50 1/
	*(Illinois National Supply Company, The		100)
	National Supply Company, Limited, The		100
	National Supply Construction Corporation		100
	National Supply Export Corporation 2/		100
	* Oil Well Engineering Company, Limited, The		50 1/
	1/ Represents percentage of ownership in this company by its parent. The registrant disclaims any admission of the actual existence of effective control.		
	2/ Formerly The National Supply Corporation.		
12-31-45	NATIONAL TEA CO. (ILLINOIS)		
	India Tea Co. - Illinois		100
	National Food Stores Co. - Michigan		100
	National Food Stores Inc. - Colorado		100
	National Tea Co. - Delaware		100
	Mutual Creamery Company - Minnesota		100
	National Tea Co. - Wisconsin		100
	(National Tea Co. Food Stores - Iowa		100)
12-31-45	NATIONAL TILE & MANUFACTURING CO. 1/		
	1/ Name changed - Formerly National Tile Company (The).		
12-31-45	NATIONAL TUNNEL & MINES COMPANY		
	*(Bingham Development Company		54.6)
	*(Boston-Apex Mining Company		77.8)
	*(Montezuma-Apex Mining Company		100)
	*(New Bingham Mary Mining Company		76.7)
12-31-45	NATIONAL UNION RADIO CORPORATION		
12-31-45	NATIONAL VULCANIZED FIBRE COMPANY		
	*(American Vulcanized Fibre Company		100)
	Fibre Specialty Manufacturing Company		100
	(Standard Fibre Company		100)
	National Fibre Company of Canada Limited		100
	*(National Fibre & Insulation Company		100)
	* National Insulations Company		70
	Phenolite Company, The		100
	Standard Fibre Products Co.		100
12-31-45	NATOMAS COMPANY		
	* Merced Dredging Company		20 1/
	* San Joaquin Mining Company	(a)	50
	Natomas Water Company		100
	* San Joaquin Mining Company	(a)	50 1/
	* South Platte Dredging Company		50 1/
	1/ Represents percentage of ownership in these companies by the registrant who disclaims any admission of the actual existence of effective control.		
12-31-45	NEHI CORPORATION		
12-31-45	NEISNER BROTHERS, INC.		
	Neisner Brothers Incorporated of Virginia		100
	Neisner Brothers Realty, Inc.		100
	349 Washington Street, Inc.		100
3-31-45	NELSON CORPORATION, THE HERMAN		
12-31-45	NEPTUNE METER COMPANY		
	Aqua Systems Incorporated of New York		100
	Nepco Realty Corporation of Connecticut		100
	* Neptune Meters Limited, of Long Branch (Canada)		100
	* Sully Brass Foundry Limited (Canada)		100
	Philadelphia Meter Company of Pennsylvania		100
	(Thomson Meter Corporation of New York		100)

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
8-31-45	NESTLE-LeMUR COMPANY, THE		
	* Nestle-LeMur Company Ltd., The (Canada)		100
	* Nestle-LeMur Ltd. (Western)		100
12-31-45	NEW BRITAIN MACHINE COMPANY, THE		
12-31-45	NEW ENGLAND GAS AND ELECTRIC ASSOCIATION		
	Cambridge Electric Light Company		100
	Cambridge Gas Light Company		100
	Cambridge Steam Corporation		100
	Cape & Vineyard Electric Company		100
	Dedham and Hyde Park Gas Company		100
	International Power Company		1/
	Kittery Electric Light Company		100
	Marlborough-Hudson Gas Company		100
	Milford Gas Light Company		100
	NEGEA Service Corporation		100
	New Bedford Gas and Edison Light Company		97.04
	New Hampshire Gas and Electric Company		100
	Plymouth County Electric Company		100
	Plymouth Gas Light Company		100
	Provincetown Light and Power Company		100
	St. Croix Electric Company		1/
	Western Hancock Electric Company		2/
	Worcester Gas Light Company		100
	1/ Registrant sold its investment in this company during the year 1945.		
	2/ This company was liquidated as of September 30, 1945.		
12-31-45	NEW ENGLAND POWER ASSOCIATION		
	Attleboro Steam and Electric Company		100
	Bellows Falls Hydro-Electric Corporation		100
	Connecticut River Development Company		100
	CONNECTICUT RIVER POWER COMPANY		100
	FALL RIVER ELECTRIC LIGHT COMPANY		56.1
	Gardner Electric Light Company		63
	Granite State Electric Company		100
	GREEN MOUNTAIN POWER CORPORATION		100
	HAVERHILL ELECTRIC COMPANY	(a)	.05
	Lawrence Gas and Electric Company	(b)	11.5
	Lowell Electric Light Corporation, The	(c)	.97
	Massachusetts Power and Light Associates		90.5
	HAVERHILL ELECTRIC COMPANY	(a)	15.0
	Lawrence Gas and Electric Company	(b)	78.9
	Lowell Electric Light Corporation, The	(c)	58.4
	North Boston Lighting Properties		93.5
	Beverly Gas and Electric Company		63.5
	Salem Terminal Corporation	(d)	10
	Eastern Massachusetts Electric Company		100
	Gloucester Electric Company		93.8
	HAVERHILL ELECTRIC COMPANY	(a)	53.3
	Salem Terminal Corporation	(d)	13
	Malden Electric Company		93.4
	Salem Terminal Corporation	(d)	13
	Malden and Melrose Gas Light Company		97.4
	Salem Terminal Corporation	(d)	13
	Salem Electric Lighting Company		99.3
	Salem Terminal Corporation	(d)	31
	Salem Gas Light Company		92.9
	Salem Terminal Corporation	(d)	10
	Suburban Gas and Electric Company		97.5
	Salem Terminal Corporation	(d)	10
	Massachusetts Utilities Associates Common Voting Trust		1/
	* MASSACHUSETTS UTILITIES ASSOCIATES		1/
	* Amesbury Electric Light Company		99.193
	* Arlington Gas Light Company		100
	* Athol Gas and Electric Company		100
	* Central Massachusetts Electric Company		100
	* Gloucester Gas Light Company		100
	* Leominster Gas Light Company		100
	* Northampton Electric Lighting Company		100
	* Northampton Gas Light Company		100

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	NEW ENGLAND POWER ASSOCIATION (Continued)		
	Massachusetts Utilities Associates Common Voting Trust (Continued)		
	* MASSACHUSETTS UTILITIES ASSOCIATES (Continued)		
	* Northern Berkshire Gas Company		100
	* Norton Power & Electric Company		100
	* Norwood Gas Company		98.4
	* Southern Berkshire Power & Electric Company		92
	* Spencer Gas Company, The		100
	* Wachusett Electric Company		100
	* Weymouth Light and Power Company		99.155
	* Winchendon Electric Light and Power Company		99.698
	* Worcester Suburban Electric Company		98.9
	Mystic Power Company, The		100
	*(Narragansett Company, The		2/)
	*(Narragansett Electric Lighting Company, The		2/)
	NEW ENGLAND POWER COMPANY		88.6
	New England Power Service Company		100
	Quincy Electric Light and Power Company		100
	Rhode Island Public Service Company, The		99.862
	NARRAGANSETT ELECTRIC COMPANY, THE		100
	Rhode Island Power Transmission Company		100
	Providence Steam Company		100
	United Electric Railways Company		99.141
	Yellow Cab Company		100
	Monahan Taxi Company		100
	(Red Top, Inc.		100)
	Worcester County Electric Company		100
	1/ New England Power Association reported that: (a) it owned 72.4 percent of the voting trust certificates of Massachusetts Utilities Associates Common Voting Trust in which were deposited all the common shares of MASSACHUSETTS UTILITIES ASSOCIATES; and (b) all the trustees of Massachusetts Utilities Associates Common Voting Trust and a majority of the trustees of MASSACHUSETTS UTILITIES ASSOCIATES were employees of NEW ENGLAND POWER ASSOCIATION.		
	2/ Percent of control omitted. Companies have been liquidated although not dissolved.		
12-31-45	NEW ENGLAND POWER COMPANY		
12-31-45	NEW HAVEN CLOCK COMPANY, THE 1/		
	1/ Succeeded by The New Haven Clock and Watch Company on March 22, 1946.		
12-31-45	NEW IDEA, INC.		
12-31-45	NEW JERSEY POWER & LIGHT COMPANY		
	*(New Jersey Northern Gas Company		100)
12-31-45	NEW ORLEANS PUBLIC SERVICE INC.		
12-31-45	NEW PARK MINING COMPANY		
12-31-45	NEW PROCESS COMPANY		
12-31-45	NEW QUINCY MINING COMPANY		
	*(Lucky Bill Mining Company		50.003)
12-31-44	NEW SUTHERLAND DIVIDE MINING COMPANY 1/		
	1/ The registrant had not filed an annual report for the year 1945 at the time of the compilation of this report. Data were taken from the last annual report filed by the company.		
12-31-45	NEW YORK AIR BRAKE COMPANY, THE		
	* Beebee Island Corporation		60.93
12-31-45	NEW YORK AUCTION COMPANY, INC. (NEW YORK)		
	* Canadian Fur Auction Sales Co. (Quebec) Ltd.		100
	* New York Auction Company of Canada, Ltd.		100
	* New York Auction Company, Inc. (Colorado)		100
12-31-45	NEW YORK CITY OMNIBUS CORPORATION		
	Eighth Avenue Coach Corporation		100
	Madison Avenue Coach Company, Inc.		100
	* Motor Coach Supply Corporation		50

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	NEW YORK DOCK COMPANY		
	New York Dock Trade Facilities Corporation		100
	Gramercy Park Apartments, Inc. 1/		100
	1/ Subsidiary dissolved in 1945.		
12-31-45	NEW YORK AND HONDURAS ROSARIO MINING COMPANY		
12-31-45	NEW YORK MERCHANDISE CO., INC.		
	*(Bolta Rubber Comb Sales Corporation, The		50) 1/
	* Douglas Co., Ltd., P. K.		50
	* Shunt Lamp Corporation		100
	* United States Glass Manufacturing Co. Inc.		100
	* UNIVERSAL CAMERA CORPORATION		50
	1/ Represents percentage of ownership in this company by the registrant who disclaims any admission of the actual existence of effective control.		
12-31-45	NEW YORK POWER AND LIGHT CORPORATION		
	* Indian River Company, The		21.55 1/
	1/ Represents percentage of ownership of this company by the registrant who disclaims any admission of the actual existence of effective control.		
12-31-45	NEW YORK AND RICHMOND GAS COMPANY		
12-31-45	NEW YORK SHIPBUILDING CORPORATION		
	*(New York Shipbuilding Company		100)
12-31-45	NEW YORK STATE ELECTRIC & GAS CORPORATION		
	* Staten Island Edison Corporation		100
12-31-45	NEW YORK STEAM CORPORATION		
12-31-45	NEWBERRY CO., J. J. (DELAWARE)		
	Howard Realty Co.		100
	Newberry Co., J. J. (California)		100
	Newberry Co. Inc., J. J. (Texas)		100
	Newberry Co. Incorporated, J. J. (Virginia)		100
	*(Newberry Properties Corp., J. J.		100)
	Newberry Realty Co., J. J.		100
12-31-45	NEWCOR MINING & REFINING LIMITED		
12-31-45	NEWPORT ELECTRIC CORPORATION		
12-31-45	NEWPORT INDUSTRIES, INCORPORATED		
12-31-45	NEWPORT NEWS SHIPBUILDING AND DRY DOCK COMPANY		
	*(James River Oyster Corporation, The		100)
	* North Carolina Shipbuilding Company		100
12-31-45	NIAGARA FALLS POWER COMPANY, THE		
	Canadian Niagara Power Company, Limited		99.99
	Gorge View Park, Inc.		100
	Niagara Junction Railway Company		100
12-31-45	NIAGARA HUDSON POWER CORPORATION 1/		
	BUFFALO NIAGARA ELECTRIC CORPORATION		99.99
	Hydraulic Race Company		100
	(Lower Niagara River Power & Water Supply Company		100)
	NIAGARA FALLS POWER COMPANY, THE		100
	Canadian Niagara Power Company, Limited		100
	(Gorge View Park, Inc.		100)
	Niagara Junction Railway Company		100
	CENTRAL NEW YORK POWER CORPORATION		84.1
	* Beebee Island Corporation 2/		21.9
	* Canton Electric Light and Power Company 2/		34.7
	* Hermond Light and Power Company, Inc. 3/		54
	Frontier Corporation		100
	* Moreau Manufacturing Corporation 2/		33.3

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	NIAGARA HUDSON POWER CORPORATION (Continued)		
	NEW YORK POWER AND LIGHT CORPORATION		100
	Indian River Company 2/	(a)	21.6
	Northern Development Corporation		100
	* Old Forge Electric Corporation		4/
	Oswego Canal Company, The		100
	St. Lawrence Power Company, Limited		100
	UNION BAG & PAPER POWER CORPORATION		100
	Indian River Company 2/	(a)	11.5
	1/ The registrant and certain of its subsidiaries also hold certain other investments carried at the aggregate amount of $2,530,818. The registrant disclaims any admission of the actual existence of effective control of any company by the registrant or its said subsidiaries through ownership of such investments.		
	2/ The admission of the actual existence of effective control was disclaimed.		
	3/ Presence or absence of control not indicated. Company was not considered to be a subsidiary by the registrant.		
	4/ Note of owner of all outstanding stock pledged as collaterel was held by NIAGARA HUDSON POWER CORPORATION. Direct or indirect ownership was not indicated; shown for purpose of this report as owned directly.		
12-31-40	NIELSON & COMPANY, INC. 1/		
	1/ The registrant had not filed an annual report for the year 1945 at the time of the compilation of this report. Data were taken from the last annual report filed by the company.		
12-31-45	NINETEEN HUNDRED CORPORATION		
12-31-45	NIPISSING MINES COMPANY LIMITED		
	* Croton Magnetic Iron Mines (1941) Inc.		50
	Nipissing Mining Company Limited, The		100
12-31-45	NOBLITT-SPARKS INDUSTRIES, INC.		
12-31-45	NOMA ELECTRIC CORPORATION		
	Aerosol Insecticides, Inc.		100
	Air Conditioners Sales Corporation 1/		100
	Ansonia Electrical Company, The 1/		100
	Noma Industries, Inc. (California)		100
	Noma Industries, Inc. (Illinois)		100
	Noma Industries, Inc. (Indiana)		100
	Noma Industries, Inc. (Louisiana)		100
	Noma Industries, Inc. (Massachusetts)		100
	Noma Industries, Inc. (Minnesota)		100
	Noma Industries, Inc. (Missouri)		100
	Noma Industries, Inc. (New York)		100
	Noma Industries, Inc. (Ohio)		100
	Noma Industries, Inc. (Pennsylvania)		100
	Associated Manufacturers Co. Inc.		100
	Dickson City Industries, Inc.		100
	EffanEEE, Inc.		100
	Fleischaker & Baum, Inc.		100
	Food Locker Construction Corp.		100
	Glolite Corporation, The		100
	Pictomart, Inc.		100
	Noma Building Inc.		100
	Noma Electric Co. of Canada, Ltd.		100
	* Noma Electric Co. Ltd. of England		100
	Noma Factors, Inc.		100
	* Noma Toys Inc. 2/		100
	520-526 S. Canal Street Corp.		100
	Canal Harrison Corporation		100
	214 Sullivan Street Corp.		100
	Noma Buildings, Ltd.		100
	2642 Erskine Street Corporation, The		100
	202 North Cass Street Corp.		100
	90 Sargeant Street Corp.		100
	Oak & Sargeant Streets Corp.		100
	Polarized Products Corp.		100
	Pressed Products Corp.		100
	Noma Toys Ltd.		100
	Nuevo Industries, Inc. 3/		100)

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12-31-45	NOMA ELECTRIC CORPORATION (Continued)		
	(Propp Co., M.		100)
	Refrigeration Corporation of America		100
	Triumph Industries, Incorporated		100
	Bubble-Lite Corp. (Indiana)		100
	Bubble-Lite Corp. (New York)		100
	* Central Railway Signal Co.		100
	Estate Stove Company, The		100
	K-D Lamp Company		100
	Triumph International, of Canada, Ltd.		100
	Triumph International, Inc.		100
	1/ Subsequent to December 31, 1945 this company became a division of the registrant and all outstanding stock held by the registrant was canceled.		
	2/ Activated subsequent to December 31, 1945.		
	3/ Merged into its parent, Pressed Products Corp., subsequent to December 31, 1945.		
12-31-45	NORDON CORPORATION LIMITED		
	Nordon Oil Corporation		100
9-30-45	NORTH AMERICAN AVIATION, INC.		
	North American Aviation, Inc. of Kansas		100
12-31-45	NORTH AMERICAN CAR CORPORATION		
	Guajillo Corporation		100
	National Tank Car Company		100
	(North American Equipment Corporation		100)
12-31-45	NORTH AMERICAN COMPANY, THE		
	* CAPITAL TRANSIT COMPANY	(a)	1.26
	CLEVELAND ELECTRIC ILLUMINATING COMPANY, THE		71.64
	Ceico Company, The		100
	Revi-Duty Electric Company		96
	* ILLINOIS POWER COMPANY	(b)	.74
	* North American Light & Power Company		84.72
	* Cahokia Manufacturers Gas Company		100
	* ILLINOIS POWER COMPANY	(b)	26.02
	Illinois Traction Company		99.95
	* KANSAS POWER AND LIGHT COMPANY, THE		88.3
	* KANSAS ELECTRIC POWER COMPANY, THE		69.23
	* Kewanee Public Service Company		67.62
	* MISSOURI POWER & LIGHT COMPANY		100
	* NORTHERN NATURAL GAS COMPANY		35
	North American Utility Securities Corporation		80.62
	60 Broadway Building Corpration		100
	St. Louis County Gas Company, The		100
	UNION ELECTRIC COMPANY OF MISSOURI		87.54
	Geyer Realty Company		100
	St. Louis & Belleville Electric Railway Company		100
	Union Electric Power Company		100
	Union Colliery Company		100
	* WASHINGTON RAILWAY AND ELECTRIC COMPANY		34.55
	* Braddock Light & Power Company, Incorporated	(c)	72.2
	* CAPITAL TRANSIT COMPANY	(a)	50
	* Glen Echo Park Company, The		100
	* Montgomery Bus Lines, Incorporated		100
	* Great Falls Power Company	(d)	66.68
	* POTOMAC ELECTRIC POWER COMPANY		100
	* Washington and Rockville Railway Company of Montgomery County, The		100
	* Braddock Light & Power Company, Incorporated	(c)	27.8
	* Great Falls Power Company	(d)	33.32
	West Kentucky Coal Company (New Jersey)		100
	St. Bernard Coal Company		100
	West Kentucky Coal Company (Delaware)		100
	WISCONSIN ELECTRIC POWER COMPANY		84.49
	Milwaukee Electric Railway & Transport Company		100
	Badger Auto Service Company		100
	Milwaukee Light, Heat & Traction Company		100
	WISCONSIN GAS & ELECTRIC COMPANY		89.98
	WISCONSIN MICHIGAN POWER COMPANY		89.74

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12-31-45	NORTH AMERICAN OIL COMPANY, THE		
12-31-45	NORTH AMERICAN OIL CONSOLIDATED		
12-29-45	NORTH AMERICAN RAYON CORPORATION		
	* River View Realty Company		66-2/3
12-31-45	NORTH BUTTE MINING COMPANY		
	*(Amazon Butte Copper Co.		99.8)
	*(Butte Exemption Copper Co.		97.9)
12-31-45	NORTH CENTRAL TEXAS OIL COMPANY, INC., THE		
12-31-45	NORTH LILY MINING COMPANY		
	*(BIG HILL MINING COMPANY, THE		50.02)
	*(Defender Mining and Milling Company		76.4)
	* DRAGON CONSOLIDATED MINING COMPANY		65.8
	*(EAST TINTIC COALITION MINING COMPANY		97.7)
	* EMPIRE MINES COMPANY		66.35
	*(Eureka Swansea Extension Mining Company		78.6)
	*(Middle Swansea Mining Company		86)
	*(New Southern Eureka Mining Company, The		53.66)
	*(SWANSEA CONSOLIDATED MINING COMPANY		56.13)
	*(Tintic Drain Tunnel Company		86.65)
	*(Twentieth Century Mining Company		50.5)
12-31-45	NORTH PENN GAS COMPANY		
	Allegany Gas Company		100
	Alum Rock Gas Company		100
	Dempseytown Gas Company		100
	* Penn-Western Service Corporation		19 1/
	1/ Represents ownership in this company by the registrant and its subsidiaries.		
12-31-45	NORTH SHORE GAS COMPANY		
12-31-45	NORTH STANDARD MINING COMPANY		
12-31-45	NORTH WEST UTILITIES COMPANY		
	* WISCONSIN POWER AND LIGHT COMPANY		89.2
	*(Beloit Water Power Company		83.3)
	* NORTHWESTERN PUBLIC SERVICE COMPANY		100
	* South Beloit Water, Gas and Electric Company		100
12-31-43	NORTH WESTERN REFRIGERATOR LINE CO.		
12-31-45	NORTH WESTERN TELEGRAPH COMPANY		
12-31-45	NORTHEAST AIRLINES, INC.		
12-31-45	NORTHERN ILLINOIS CORPORATION		
	Central Agency, Incorporated		100
	*(Northern Illinois Finance Corporation 1/		100)
	1/ Formerly Northern Investment Corporation.		
12-31-45	NORTHERN INDIANA PUBLIC SERVICE COMPANY		
	*(Berrien Gas and Electric Company		100)
	* La Porte Heat Corporation		100
	* Shore Line Shops, Incorporated		100
12-31-45	NORTHERN NATURAL GAS COMPANY		
	Peoples Natural Gas Company		100
12-31-45	NORTHERN PENNSYLVANIA POWER COMPANY		
	* Waverly Electric Light and Power Company, The		100
12-31-45	NORTHERN STATES POWER COMPANY (DELAWARE)		
	NORTHERN STATES POWER COMPANY (MINNESOTA)		93.6
	Chippewa River Power & Fibre Co.		100
	Chippewa Valley Construction Company		100

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	NORTHERN STATES POWER COMPANY (DELAWARE) (Continued)		
	NORTHERN STATES POWER COMPANY (MINNESOTA) (Continued)		
	Interstate Light & Power Co. (Delaware)		100
	*Elizabeth Light and Power Company, The		100
	Interstate Light & Power Company (Wisconsin)		100
	Interstate Light & Power Corporation (Illinois)		100
	Minneapolis Mill Company		100
	Mississippi and Rum River Boom Company		100
	NORTHERN STATES POWER COMPANY (WISCONSIN)		96.99
	Chippewa and Flambeau Improvement Company		55.2
	Eau Claire Dells Improvement Company		100
	Saint Anthony Falls Water Power Company		100
	St. Croix Falls Wisconsin Improvement Company		100
	St. Croix Power Company		100
	United Power and Land Company		100
	St. Paul Gas Light Company		1/
	1/ Percentage of control not given.		
12-31-45	NORTHERN STATES POWER COMPANY (MINNESOTA)		
	Chippewa River Power & Fibre Co.		100
	Chippewa Valley Construction Company		100
	Interstate Light & Power Co. (Delaware)		100
	Elizabeth Light and Power Company, The		100
	Interstate Light and Power Company (Wisconsin)		100
	Interstate Light and Power Corporation (Illinois)		100
	Minneapolis Mill Company		100
	Mississippi and Rum River Boom Company		100
	NORTHERN STATES POWER COMPANY (WISCONSIN)		96.99
	Chippewa and Flambeau Improvement Company		55.2
	Eau Claire Dells Improvement Company		100
	Saint Anthony Falls Water Power Company		100
	St. Croix Falls Wisconsin Improvement Company		100
	St. Croix Power Company		100
	*(St. Paul Gas Light Company		1/)
	United Power and Land Company		100
	1/ Percentage of control not given.		
12-31-45	NORTHERN STATES POWER COMPANY (WISCONSIN)		
	Chippewa and Flambeau Improvement Company		55.2
	Eau Claire Dells Improvement Company		100
7-31-45	NORTHROP AIRCRAFT, INC.		
	Northrop-Gaines, Inc. 1/		100
	* Northrop-Hendy Co.		50
	1/ Formerly So-Cal Foundry.		
6-30-45	NORTHWEST AIRLINES, INC.		
12-31-45	NORTHWESTERN PUBLIC SERVICE COMPANY		
9-30-45	NORWALK TIRE AND RUBBER COMPANY, THE.		
12-31-45	NORWICH PHARMACAL COMPANY, THE		
	Eaton Laboratories, Inc.		100
	Norwich Pharmacal Co., Ltd. (Canadian)		100
12-31-45	NOVADEL-AGENE CORPORATION		
	Industrial Appliance Corporation		100
	Lucidol Corporation		100
	Novadel-Agene Limited (of Canada)		100
12-31-44	NU-ENAMEL CORPORATION		
	* Mid-Southern Drilling Corporation		100
	* Nu-Enamel Oil Operating Company		100
12-31-45	208 SOUTH LA SALLE ST. CORPORATION		100
10-31-45	NUNN-BUSH SHOE COMPANY		
	Cook & Love, Inc.		100
	Nunn-Bush Shoe Corporation of Virginia		100

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
: COMPANIES NOT INCLUDED IN REGISTRANTS' CONSOLIDATED STATEMENTS INDICATED BY ASTERISKS
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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
	(O)		
5-31-45	OAK MFG. CO.		
12-31-45	OCCIDENTAL PETROLEUM CORPORATION		
12-31-45	OCEANIC OIL COMPANY		
12-31-45	OGDEN CORPORATION		
	* Central States Utilities Corporation		100
	* CENTRAL STATES POWER & LIGHT CORPORATION		100
	* Missouri Electric Power Company		100
	* City Theatres Company		75
	* INTERSTATE POWER COMPANY		100
	* East Dubuque Electric Company		100
	* Interstate Power Company of Wisconsin		100
	* Laclede Power & Light Company		99.26
	* Newport Water Corporation		100
	* Southampton (Fawley) Investment Corporation Limited		100
	* Utilities Elkhorn Coal Company		100
12-31-45	OHIO BRASS COMPANY, THE		
	Canadian Ohio Brass Company, Limited		100
	Ohio Brass Company		100
12-31-45	OHIO COPPER COMPANY OF UTAH		
12-31-45	OHIO EDISON COMPANY		
	PENNSYLVANIA POWER COMPANY		100
11-30-45	OHIO FINANCE COMPANY, THE		
	Citizens Finance Company		100
	Lafayette Industrial Loan and Investment Company		100
	O. F. C. Corporation		100
	Ohio Finance Company, The (Massachusetts)		100
	Ohio Finance Company, Inc., The (New York)		100
	(Ohio Finance Corp. (Indiana)		100)
12-31-45	OHIO OIL COMPANY, THE		
	* Arkana Transit Company		50 1/
	Billings Gas Company		100
	* General Geophysical Company		51
	Illinois Pipe Line Company of Texas, The		100
	New Deal Oil Company		100
	* Rock River Petroleum Company		76
	Rocky Mountain Gas Company, The		100
	* Transark Oil and Gas Company		50 1/
	1/ Represents percentage of ownership of this company by the registrant who disclaims any admission of the actual existence of effective control.		
12-31-45	OHIO OIL & GAS COMPANY		
12-31-45	OHIO POWER COMPANY, THE		
	* Beech Bottom Power Company, Inc.		50 1/
	* Duncan Falls Company, The		100
	* Windsor Power House Coal Company		50 1/
	* Windsor Coal Company		100 1/
	1/ Represents percentage of ownership of this company by its parent. The registrant disclaims any admission of the actual existence of effective control.		
12-31-45	OHIO PUBLIC SERVICE COMPANY, INC.		
	* Electric Advisers, Inc.		57.93
	MARION-RESERVE POWER COMPANY, THE		50.53
	Ohio River Power, Inc.		100
12-31-44	OHIO WATER SERVICE COMPANY		
12-31-45	OKLAHOMA GAS AND ELECTRIC COMPANY		

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
8-31-45	OKLAHOMA NATURAL GAS COMPANY		
10-31-45	OLIVER CORPORATION, THE		
	*(Allied Acceptance Corporation		100)
	*(Canadian Oliver Chilled Plow Works, Ltd.		100)
	*(General Tractor Company, The		100)
	* Indiana Northern Railway Company		100
	*(Oliver Farm Equipment, Ltd.		100)
	*(South Bend Manufacturing Company		85.3)
12-31-45	OLIVER UNITED FILTERS INCORPORATED		
12-31-45	OMAHA & COUNCIL BLUFFS STREET RAILWAY COMPANY		
12-31-45	OMNIBUS CORPORATION, THE		
	Chicago Motor Coach Company		100
	Fifth Avenue Coach Company		99.64
	Grey Line Motor Tours, Inc.		100
	Royal Blue Sightseeing Corporation		100
	* Motor Coach Supply Corporation	(a)	50
	* NEW YORK CITY OMNIBUS CORPORATION	(b)	48.27
	* Eighth Avenue Coach Corporation		100
	* Madison Avenue Coach Company, Inc.		100
	Motor Coach Supply Corporation	(a)	50
	* NEW YORK CITY OMNIBUS CORPORATION	(b)	45.95
12-31-45	ONTARIO MANUFACTURING COMPANY		
12-31-44	OPERATOR CONSOLIDATED MINES COMPANY		
7-31-45	OPPENHEIM, COLLINS & CO., INC.		
	Opco Realty Co., Inc.		100
	Oppenheim, Collins & Company, Philadelphia		100
8-31-45	O'SULLIVAN RUBBER CO., INC., THE		
12-31-45	OSWEGO FALLS CORPORATION		
	* Canadian Sealright Company, Limited		35 1/
	*(Sealright Co., Inc.		100)
	Sealright Pacific, Ltd.		100
	1/ Represents percentage of ownership of this company by the registrant who disclaims any admission of the actual existence of effective control.		
12-31-45	OTIS ELEVATOR COMPANY (NEW JERSEY)		
	* Otis Elevator Company, of Delaware		100
	* Otis Elevator Company, of Maine		100
	* Five (5) foreign companies 1/		51
	* Five (5) foreign companies 1/2/		51
	1/ Names omitted.		
	2/ The registrant reports these companies located in enemy, or formerly enemy-occupied countries. The investment in these companies has been written off and claimed as a war loss, but the extent of recovery has yet to be determined.		
12-31-45	OTTER TAIL POWER COMPANY		
	* Washburn Lignite Company		86
9-30-45	OUTBOARD, MARINE & MANUFACTURING COMPANY		
	Outboard, Marine & Manufacturing Co. of Canada, Ltd. 1/		100
	1/ Formerly Canadian Johnson Motor Company, Limited		
1-31-45	OUTLET COMPANY, THE		
12-31-45	OWENS-ILLINOIS GLASS COMPANY		
	*(Graham Glass Company		100)
	Lauterbach Corporation		100
	*(Libbey Glass Company		100)
	Owens Brush Company		100
	Owens-Illinois Distributors, Inc.		100
	Toledo Automatic Brush Machine Co.		100

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
	(P)		
12-31-45	PAAUHAU SUGAR PLANTATION COMPANY		
2-28-45	PACIFIC AMERICAN FISHERIES, INC.		
	Bellingham Warehouse Company		100
	Deming & Gould Company		100
	*(Five (5) subsidiaries - names omitted		100)
12-31-45	PACIFIC BUTTE WINES COMPANY		
12-31-45	PACIFIC CAN COMPANY		
12-31-45	PACIFIC CLAY PRODUCTS		
12-31-45	PACIFIC COAST AGGREGATES, INC.		
	*(California Building Material Co.		100)
	*(Transit Concrete, Ltd.		100)
12-31-45	PACIFIC COAST COMPANY, THE		
	Pacific Coast Cement Corporation		92.6
	Pacific Coast Cement Company		100
	Pacific Coast Coal Company		100
	Pacific Coast Heating and Appliance Company 1/		100
	Pacific Coast Lumber Company of California		100
	Pacific Coast R. R. Co.		
	1/ Name changed May 10, 1945 from Automatic Coal Burner Co.		
12-31-45	PACIFIC FINANCE CORPORATION OF CALIFORNIA		
	(California Company		100)
	(Consumers Credit Company of Oregon		100)
	(Consumers Credit Company of Utah		100)
	(Consumers Credit Company of Washington		100)
	Olympic Insurance Company		100
	(Pacific Company		100)
	Pacific Finance Corporation (Texas)		100
	Pacific Finance Loans (California)		100
	Pacific Finance Loans (Arizona)		100
12-31-45	PACIFIC GAS AND ELECTRIC COMPANY		
	Arlington Properties Company, Ltd.		100
	Crystal Lake Company, Ltd.		100
	* Northern Light and Power Company 1/		100
	Valley Electrical Supply Company		95
	* Western Canal Company		99.8
	1/ In process of dissolution.		
12-31-45	PACIFIC LIGHTING CORPORATION		
	SOUTHERN CALIFORNIA GAS COMPANY		56.4
	SOUTHERN COUNTIES GAS COMPANY OF CALIFORNIA		100
12-29-45	PACIFIC MILLS		
	* Rhodhiss Cotton Mills Company		100
12-31-45	PACIFIC POWER & LIGHT COMPANY		
12-31-45	PACIFIC PUBLIC SERVICE COMPANY		
	Arrowhead and Puritas Waters, Inc.		100
	COAST COUNTIES GAS AND ELECTRIC CO.		67.6
	(Coast Industrial Gas Company		100)
	Coast Natural Gas Company		100
	Gas Lines, Inc.		100
	Natural Gas Corporation of California		100

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12-31-45	PACIFIC TIN CONSOLIDATED CORPORATION		
	Malay States Tin Limited		
	Ampang Tin Company, Limited, The		88.1 1/
	1/ Issued capital stock 2,864,007 shares, all owned by the registrant except 7 incorporators' shares.		
12-31-45	PACIFIC WESTERN OIL CORPORATION		
	* MISSION CORPORATION		46.7
	* SKELLY OIL COMPANY		59.4
	*(Community Service Station Company)		98.8
	* Perry Petroleum		100
	* Skelco Products Company		100
12-31-45	PACKARD MOTOR CAR COMPANY		
	(Packard, Inc.		100)
	Packard Motor Car Company of Canada, Limited		99.6 1/
	Packard Motor Car Company of Chicago		98.4 1/
	Packard Motor Car Company of New York		92.0 1/
	(Packard Motor Car Company of Philadelphia		92.0) 1/
	Packard Motor Car Company of Texas		98.5 1/
	Packard Motor Sales Company		100
	Atlanta Packard Motors, Inc.		100
	Packard Motors Export Corporation		100
	1/ Excluding directors' qualifying shares.		
12-31-45	PACKER CORPORATION, THE		
	Packer Displays, Inc.		100
12-31-45	PAN AMERICAN AIRWAYS CORPORATION		
	* Aerovias Nacionales de Colombia (Avianca) 1/		48
	Pan American Airways, Inc.		100
	Compania Cubana de Aviacion, S. A.		57.8
	Compania Mexicana de Aviacion, S. A.		56
	Pan American Air Ferries, Inc.		100
	Pan American Airports Corporation		100
	Pan American Airways-Africa, Ltd.		100
	(Pan American Airways Sales Corporation		100)
	Panair do Brasil, S. A.		58
	Uraba, Medellin & Central Airways, Inc.		77.8
	* One (1) minor foreign company (name and percentage of control omitted) 1/		
	Three (3) companies (names and percentages of control omitted)		
	* Pan American-Grace Airways, Inc. 1/		50
	* Nine (9) minor foreign companies (names and percentages of control omitted) 1/		
	* Two (2) minor domestic companies (names and percentages of control omitted) 1/		
	1/ The Corporation disclaims either direct or indirect control of these companies.		
12-31-45	PAN AMERICAN PETROLEUM & TRANSPORT COMPANY		
	American Oil Company, The		100
	(American Oil Company of Massachusetts		100)
	Lord Baltimore Filling Stations, Incorporated		100
	Mexican Petroleum Corporation		100 1/
	Pan American Gas Company		100
	Pan American Pipe Line Company		100
	Pan American Production Company		100
	Pan American Refining Corporation		100
	Mexican Petroleum Corporation of Georgia		100
	1/ Excluding directors' qualifying shares.		
12-31-45	PANAMA COCA-COLA BOTTLING COMPANY, THE		
12-31-45	PANHANDLE EASTERN PIPE LINE COMPANY		
12-31-45	PANHANDLE PRODUCING & REFINING COMPANY		
	* Fidel Association of New York, Inc.		100
	** Miller Marine Decking, Inc.		94
	* Decking & Insulating Service Corporation		100
	* Miller Durable Floors, Inc.		100
	* Miller Marine Oil Corporation		100

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12-31-45	PANHANDLE PRODUCING & REFINING COMPANY (Continued)		
	Panhandle Drilling Company		100
	Panhandle Refining Company		100
	(Panhandle Washington Co., Inc.		100)
	Panhandle Steel Products Company		100
	Panhandle Trading Company, Inc.		100
	Petroleum Building Company		100
	* Stewart & Co. Inc., James		100
	(Canadian Stewart Company, Ltd.		100)
	* Stewart Corporation, James		100
12-31-40	PARACALE-GUMAUS CONSOLIDATED MINING COMPANY, INC. 1/		
	1/ The registrant had not filed an annual report for the year 1945 at the time of the compilation of this report. Data reported were taken from the last annual report filed by the company.		
6-30-45	PARAFFINE COMPANIES, INC., THE		
	* Fibreboard Products, Inc. 1/		50
	* Paboo Products Pty. Limited		100
	Plait Rubber & Asbestos Works		100
	(Residential Finance Company		100)
	1/ Registrant disclaims admission of actual existence of effective control.		
9-30-45	PARAMOUNT MOTORS CORPORATION		
	(Alsen Realty Corporation		100)
	Fifth Buckingham Community, Inc.		100
	First Buckingham Community, Inc.		100
	Fourth Buckingham Community, Inc.		100
	Geran Construction Co., Inc.		100
	Paramount Cab Corporation		100
	Paramount Communities, Inc.		100
	Second Buckingham Community, Inc.		100
	Third Buckingham Community, Inc.		100
12-29-45	PARAMOUNT PICTURES INC.		
	Abbeville Theatre Corporation		100
	Arcade Investment Company		100
	Artists Booking Bureau, Inc.		100
	Atlanta Enterprises, Inc.		100
	Balaban & Katz Corporation		98.3
	B and K Management Corporation		100
	Granada Corporation		100
	Hohman-Clinton Realty Corporation		100
	Indiana Amusement Enterprises, Inc.		100
	Publix-Indiana Corporation		100
	Publix-South Bend, Inc.		100
	Lund Theater Corporation, Inc.		100
	Marbro Corporation		100
	190 North State Street, Inc.		100
	Oak Park Theatre Corporation		100
	Publix Great States Theatres, Inc.		100
	Theatre Amusement Company		100
	Theatre Booking Office, Inc.		100
	Theatre Service Corporation		100
	United Detroit Theatres Corporation	(a)	25.7
	* Alger Theatre Corporation		75
	Detroit Capitol, Inc.		100
	Madison Theatre Corporation		100
	Berklaw Realty Corporation		100
	Bristenn Theatres, Inc.		100
	California Theatre Realty Company		100
	Canadian Paramount Corporation, Limited		87.5
	(One (1) company (name omitted)		100)
	Carolina Amusement Company, The		100
	Central Theatres, Inc.		100
	* Clearwater Enterprises, Inc.	(b)	50
	Orange Theatres, Inc.		100
	Charlotte Amusement Company		100
	* Clearwater Enterprises, Inc.	(b)	22.2
	* Dominion Theatres, Inc.		51

REGISTRANTS AND SUBSIDIARIES

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12-29-45	PARAMOUNT PICTURES INC. (Continued)		
	* Dominion Theatres, Inc. (Continued)		
	* Charlottesville-Perry Theatres, Inc.		100
	* Lynchburg-Perry Theatres, Inc.		100
	* Newport-News-Perry Theatres, Incorporated		100
	* Peninsula Theaters, Incorporated		100
	Eastenn Theatres, Inc.		100
	* Eustis Theatres, Inc.		60
	Famous Music Corporation		100
	Paramount Music Corporation		100
	Florida Coastal Theatres, Inc.		95.7
	Palm Drive-In Theatre, Inc.		100
	Florida Inland Theatres, Inc.		88.1
	Broward Drive-In Theatre, Inc.		100
	Florida State Theatres, Inc.		100
	Florida Theatres, Inc.		100
	Outdoor Amusements, Inc.		100
	Greenville Enterprises, Incorporated		100
	Gulf Theatres, Inc.		100
	Gulf Drive-In Theatre, Inc.		100
	Lakeland Theatres, Inc.		100
	Smyrna Halifax Theatre, Inc.		100
	Tampa Theatre Corporation		100
	Volusia Drive-In Theatre, Inc.		100
	* Hollywood Amusements, Inc.		57.1
	Intermountain Theatres Inc.		100
	Kansas City Operating Corporation		100
	Knoxtenn Theatres, Inc.		100
	Minnesota Amusement Company		100
	American Amusement Company		100
	Miles Theatre Company		99.986
	Publix Northwest Theatres, Inc.		100
	State Theatre Corporation		100
	Nashville Theatres, Inc.		100
	New England Theatres, Inc.		100
	* Allied Theatres of Bangor		51
	* Circle Company		66.7
	* M & P Theatres Corporation		66.7
	* Standard Theatre Supply Corporation		100
	Maine Enterprises, Inc.		100
	Merrimac Square Theatre Corp.		100
	N. E. Boston Sales, Inc.		100
	* Standard Candies, Inc.		66.7
	* Stanway Realty Corporation		66.7
	* Stanway Vending Machines, Inc.		66.7
	Uphams Operating Co., Inc.		100
	Northio Theatres Corporation		100
	Palmetto Theatre Company, The		100
	Paramount Communications, Inc.		100
	Paramount Enterprises, Inc.		100
	Paramount Film Distributing Corporation		100
	Paramount Film Service, Limited		100
	Paramount International Films, Inc.		100
	Famous Players Canadian Corporation Limited		89.7
	* One (1) company (name omitted)		100
	* Thirteen (13) companies (names and percentages of control omitted)		
	Thirty-six (36) companies (names and percentages of control omitted)		
	* Twenty (20) foreign and domestic companies (names and percentages of control omitted)		
	Twenty-three (23) foreign and domestic companies (names and percentages of control omitted)		
	Paramount Pictures Theatres Corporation		100
	Paramount Theatres Service Corporation		100
	Penn York Supply Company, Inc.		100
	Philpitt Realty Corporation		100
	* Publix Bamford Theatres, Inc.		75
	* Bamford Amusement Corporation		100
	Publix-Rickards-Nace, Inc.		100
	Palis Theatre Corporation		100
	* Ridge Theatres, Inc.		60
	Saltmount Theatres, Inc.		100
	Strand Leasing Company		100
	Strand Theatre, Incorporated		100

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12-29-45	PARAMOUNT PICTURES INC. (Continued)		
	Television Productions, Inc.		100
	United Detroit Theatres Corporation	(a)	74.4
	* Alger Theatre Corporation		75
	Detroit Capitol, Inc.		100
	Madison Theatre Corporation		100
	* Western Massachusetts Theatres, Inc.		52
	* Richmond Theatre Corporation		100
	* S & N Corporation		100
	* Wesmas Candy Corporation		100
	*(Four (4) foreign companies (names and percentages of control omitted)		
12-31-45	PARK BINGHAM MINING COMPANY		
12-31-45	PARK CHEMICAL COMPANY		
12-31-45	PARK CITY CONSOLIDATED MINES COMPANY		
12-31-45	PARK KONOLD MINES CORPORATION		
12-31-45	PARK-LEXINGTON COMPANY, INC., THE		
	Palace Investing Corporation		100
12-31-45	PARK NELSON MINING COMPANY		
12-31-45	PARK PREMIER MINING COMPANY		
	*(East Elkhorn Mining Company		50.1)
	*(Park Central Mining Company		51)
	*(Park Cummings Mining Company		51)
	*(Park Empire Mining Company		51)
12-31-45	PARK & TILFORD, INC. (DELAWARE)		
	(Bonnie Bros., Inc.		100)
	(Hamburger Distillery, Inc.		100)
	(Krogman Distillery, Inc.		100)
	(Midlands Distilling Co., Inc.		100)
	Park & Tilford (N. Y.)		100
	(Greer Mercantile Company, Inc., James		100)
	(Lilax Company, Inc.		100)
	(Mi Favorita Cigar Company, Inc.		100)
	(Tintex Company, Inc.		100)
	Park & Tilford Distillers, Inc.		100
	Park & Tilford Distillers of Kentucky, Inc.		100
	Park & Tilford Distillery, Inc.		100
	Park & Tilford Import Corporation		100
	Park & Tilford Import Corporation of Missouri		100
	(West Indies Liquor Corporation		100)
12-31-45	PARK UTAH CONSOLIDATED MINES COMPANY		
	* Daly Mining Company		51
	* Weber Coal Company	(a)	42.9
	*(NAILDRIVER MINING COMPANY		35.2)
	* Weber Coal Company	(a)	57.1
12-31-45	PARKE, DAVIS & COMPANY (MICHIGAN)		
	Heston Products, Limited		100
	Parke, Davis & Company, Limited		100
	Parke, Davis & Company, Ltd.		100
	Parke, Davis Inter-American Corporation		100
	Parke, Davis & Company of Mexico, S. A.		100
	Parke, Davis International Corporation		100
6-30-45	PARKER APPLIANCE COMPANY, THE		
2-28-45	PARKER PEN COMPANY, THE		
	Parker Fountain Pen Company Limited, The (Canada)		100
	* Parker Pen Company Limited, The (Great Britain)		100
	* Fountain Pen Exchange Limited, The		100
	* Valentine Pen Company Limited		60
9-30-45	PARKER RUST PROOF COMPANY		

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12-31-44	PARKER-WOLVERINE COMPANY		
12-31-45	PARKERSBURG RIG AND REEL COMPANY, THE (WEST VIRGINIA)		
	Parkersburg Rig and Reel Company of Illinois, The		100
12-31-45	PARMELEE TRANSPORTATION COMPANY		
	Continental Air Transport Co., Inc.		100
	National Transportation Co. Inc.		100
	Parmelee Motor Fuel Company		100
	Parmelee System, Inc.		100
	Pittsburgh Transportation Company		100
	Yellow Cab Company of Pittsburgh		100
	Yellow Taxi Company of Minneapolis		100
	(Three (3) companies 1/		100)
	1/ Names omitted.		
12-31-45	PATCHOGUE-PLYMOUTH MILLS CORPORATION		
12-31-45	PATINO MINES & ENTERPRISES CONSOLIDATED (INCORPORATED)		
	* Patican Company, Ltd.		100
	* Smelters Development Corporation		100
10-31-45	PATTERSON-SARGENT COMPANY, THE		
	Auto Craft Company, The		100
	Patterson-Sargent Company of Florida, The		100
	Patterson-Sargent Company of Texas, The		100 1/
	Patterson-Sargent Company, Incorporated of Virginia		100
	* Two (2) companies (names and percent control omitted)		
	1/ The 1,000 shares of the capital stock of this company were subscribed for by the Registrant but were unissued at October 31, 1945.		
4-30-45	PEABODY COAL COMPANY		
	American Eagle Colliery		100
	Black Mountain Corporation, The		66.37
	Collins Fuel Company, John P.		100
	Crerar Clinch Coal Company		100
	Davis Coal & Coke Company		100
	Everett Coal & Coke Company		100
	* First Trust & Savings Bank of Taylorville, Illinois		51.47
	Hawthorn Coal Company		100
	Hawthorn Fuel Company		100
	Heilner & Son, Inc., Percy		100
	Kincaid Land Association		99
	Middle Creek Railroad Company		100
	Springfield Term. Ry. Co., The		100
	Suburban Ice & Fuel Company *		100
	Superior Smokeless Coal and Mining Company, The		100
12-31-45	PENICK & FORD, LTD., INCORPORATED		
	Penick & Ford Limited (London)		100
12-31-45	PENINSULAR METAL PRODUCTS CORPORATION		
	* Detroit Duo-Grip Brake Corporation		51
12-31-45	PENINSULAR TELEPHONE COMPANY		
12-31-45	PENN ELECTRIC SWITCH CO.		
8-31-45	PENN-FEDERAL CORPORATION		
12-31-45	PENNEY COMPANY, J. C.		
	Crescent Corset Company Inc.		100
	Penney Building & Realty Corporation, J. C.		100
	* Penney Company of Canada, Limited, J. C.		99.2
12-31-45	PENNSYLVANIA-CENTRAL AIRLINES CORPORATION		

REGISTRANTS AND SUBSIDIARIES

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
: COMPANIES NOT INCLUDED IN REGISTRANTS' CONSOLIDATED STATEMENTS INDICATED BY ASTERISKS
: LINES OF CONTROL SHOWN BY INDENTATION

DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	PENNSYLVANIA COAL AND COKE CORPORATION		
	* Beaver Dam Water Company 1/		100
	* Beech Creek Coal and Coke Company 1/		100
	* Cambria County Water Supply Company 1/		100
	* Cambria Mercantile Company		100
	* Cherry Hill Water Company 1/		100
	* Cloverdale Water Company 1/		100
	* Commercial Water Company 1/		100
	* Creasgn Electric Light Company 1/		100
	* Forest Water Company 1/		100
	* Gallitzin Electric Light Company 1/		100
	* Hastings Electrical Company 1/		100
	* Henrietta Water Company 1/		100
	* Highland Water Company 1/		100
	* Mountain Supply Company		100
	* North Branch Water Company 1/		100
	* North River Coal and Wharf Company 1/		100
	*(Salt Lick Railroad Company		100)
	* Wildwood Water Company 1/		100
	* Woodward Water Company 1/		100
	1/ Operated under collateral agreement with The Clearfield Bituminous Coal Corporation; the percentage of the capital stock indicated is owned by The Clearfield Bituminous Coal Corporation, but voting power of these stocks vests with the Pennsylvania Coal and Coke Corporation, in accordance with the terms of the agreement.		
12-31-45	PENNSYLVANIA-DIXIE CEMENT CORPORATION		
	Dixie Sand & Gravel Corporation		100
	(Kilburn Realty Company		100)
	Marcea Quarries Corporation		100
	Pedico Corporation		100
	* Potomac Cement Storage Company		50
	*(Republic Portland Cement Company, S. A.		50)
12-31-45	PENNSYLVANIA EDISON COMPANY		
	Blair Engineering and Supply Company		100
12-31-45	PENNSYLVANIA ELECTRIC COMPANY		
	* Citizens Transit Company		100
	* Nineveh Water Company		100
12-31-45	PENNSYLVANIA GAS & ELECTRIC CORPORATION 1/		
	Crystal City Gas Company		100
	New Penn Development Corporation		100
	Newport Gas Light Company, The		100
	NORTH PENN GAS COMPANY		100 2/
	Allegany Gas Company		100
	Alum Rock Gas Company		100
	Dempseytown Gas Company		100
	NORTH SHORE GAS COMPANY		100
	Petersburg & Hopewell Gas Company, The		100
	Saugerties Gas Light Company		100
	Addison Gas & Power Company		100
	(Summit Development Corporation		100)
	1/ The registrant reports that eight (8) of its subsidiary companies listed above own in the aggregate 32.15 percent of the voting stock of Penn-Western Service Corporation.		
	2/ Represents percentage of normal voting power. As of December 31, 1945 the actual voting power was 94.1 percent, as, due to arrearages of dividends, the preferred stock of this company had voting power.		
12-31-45	PENNSYLVANIA GLASS SAND CORPORATION		
	* Acilid Corporation, The 1/		50
	Hares Valley Water Company		100
	Microporite Company, The		100
	Pennsylvania Pulverizing Company		100
	Tavern Rock Sand Company		100
	1/ Registrant disclaims effective control.		
12-31-45	PENNSYLVANIA POWER COMPANY		

REGISTRANTS AND SUBSIDIARIES

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12-31-45	PENNSYLVANIA POWER & LIGHT COMPANY		
	* Edison Illuminating Company of Easton, The		100
	* Hazle Township Water Company		100
	* Pennsylvania Realty & Investment Company		100
	* West Pittston-Exeter Railroad Company		50
	*(Susquehanna Gas Company		100)
6-30-45	PENNSYLVANIA SALT MANUFACTURING COMPANY		
	Cotton Poisons, Inc.		100
	Natrona Light and Power Company		100
	Natrona Water Company		100
	Pennsalt Coal Company		100
	Pennsylvania Salt Manufacturing Co. of Wash.		100
	* Tulsa Chemical Company		50
	Wyandotte Southern Railroad Company		100
	* Wypenn Oil Company, Inc.		50
12-31-45	PENNSYLVANIA TELEPHONE CORPORATION		
12-31-45	PENNSYLVANIA WATER COMPANY		
12-31-45	PENNSYLVANIA WATER & POWER COMPANY		
	* CONSOLIDATED GAS ELECTRIC LIGHT AND POWER COMPANY OF BALTIMORE		2.5 1/
	* SAFE HARBOR WATER POWER CORPORATION	(a)	50 1/
	* Holtwood Coal Company		100
	* SAFE HARBOR WATER POWER CORPORATION	(a)	50 1/
	*(Susquehanna Canal and Power Company		100)
	Susquehanna Transmission Company of Maryland		100
	1/ Represents percentage of ownership of this company by the registrant who disclaims any admission of the actual existence of effective control.		
12-31-45	PEOPLES DRUG STORES, INCORPORATED		
	Associated Products, Inc.		100
	Gibbs Peoples Service Stores, Inc.		100
	Gold Craft Company, The		100
	Graham Remedy Company		100
	La Basine, Inc.		100
	Lloyd, Inc., Richard		100
	Mervin Products, Inc.		100
	Munns-Wurth Products, Inc.		100
	*(Peoples Drug Company		100)
	*(Peoples Drug Stores, Inc. (Delaware)		100)
	Peoples Drug Stores, Inc., (Tennessee)		100
	Peoples Drug Stores, Inc. (West Virginia)		100
	Peoples Service Drug Stores, Inc. (Maryland)		100
	*(Peoples Service Drug Stores, Inc. (North Carolina)		100)
	Peoples Service Drug Stores, Inc. (Ohio)		100
	Peoples Service Drug Stores, Inc. (Virginia)		100
	*(Peoples Service Stores, Inc.		100)
	Summit Drug Company		100
	Tate's Cut Rate, Inc.		100
	Thompson, Inc., W. S.		100
12-31-45	PEOPLES GAS LIGHT AND COKE COMPANY, THE		
	Chicago By-Products Corporation		100
	Chicago District Pipeline Company		100
	Ogden Gas Company		100
	Universal Gas Company		100
12-31-45	PEPSI-COLA COMPANY		
	Compania Ingenios Azucareros Matanzas, S. A.	(a)	70
	Compania Almacenes Matanzas, S. A.		100
	Compania Pepsi-Cola de Cuba		100
	Mexican-American Flavors Company, S. A.		100
	Compania Tonelera Nacional, S. A.		100
	Pepsi-Cola Bottling Company of Marquette		100
	Pepsi-Cola Bottling Company of New Jersey, Inc.		100
	Pepsi-Cola Bottling Company of Pittsburgh		100
	Pepsi-Cola Company of California		100

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	PEPSI-COLA COMPANY (Continued)		
	Pepsi-Cola Company of Canada, Limited		100
	Compania Ingenios Azucareros Matanzas, S. A.	(a)	30
	Pepsi-Cola Limited (London, England)	(b)	20
	Pepsi-Cola Company de Mexico, S. A.		100
	Pepsi-Cola Limited (London, England)	(b)	80
	Pepsi-Cola Metropolitan Bottling Company, Inc.		100
	(Tacrob Corporation		100)
	One (1) company (name omitted)		1/
	* One (1) company (name omitted)		1/
	1/ Percent of control omitted.		
12-31-45	PERFECT CIRCLE COMPANY, THE		
	Perfect Circle Co., Ltd., The (Canada)		100
12-31-45	PET MILK COMPANY		
	Blue Ribbon Creamery Company		100
	(Blue Ribbon Beverages, Incorporated		100)
	Cloverleaf Dairy		100
	Colville Ice Cream Company		100
	* General Milk Company, Inc.		35 1/
	(Golden Key Company		100)
	(Helvetia Milk Condensing Company, Inc.		100)
	(Highland Milk Condensing Company		100)
	Kellogg Ice Cream Company		100
	(M & M Sales Company		100)
	Meier Ice Cream Company		100
	Pet Dairy Products Company		100
	Pet Milk Company of Mississippi		100
	Pet Milk Sales Corporation		98
	Sego Milk Products Company		100
	(Gem Valley Creamery Company		100)
	(Western Creamery Company		100)
	1/ Represents percentage of ownership in this company by the registrant who disclaims any admission of the actual existence of effective control.		
12-31-45	PFEIFFER BREWING COMPANY		
	* Engineering Specialties Corporation		100
12-31-45	PFIZER & CO., INC., CHAS. (NEW JERSEY)		
	*(Pfizer & Co., Inc., Chas. (Delaware)		100)
10-31-45	PHARIS TIRE AND RUBBER COMPANY, THE		
	Carlisle Tire & Rubber Company		99.99
	Parkersburg Products Company		100
12-31-45	PHELPS DODGE CORPORATION		
	Ajo Improvement Company		100
	Cochise Publishing Company		100
	Dawson Fuel Sales Company		100
	(Habirshaw Cable and Wire Corporation		100)
	Moctezuma Copper Company		100
	Moctezuma Copper Company of Mexico, S. A.		100
	Morenci Water and Electric Company, The		100
	New Cornelia Cooperative Mercantile Company		100
	Phelps Dodge Copper Products Corporation		100
	American Tube Works, Inc.		100
	Phelps Dodge Mercantile Company		100
	Phelps Dodge Refining Corporation		100
	Phelps Dodge Refining Corporation of Illinois		100
	Tucson, Cornelia and Gila Bend Railroad Company		100
	Upper Verde Public Utilities Company		100
	Verde Tunnel and Smelter Railroad Company		100
	Warren Company		100
	(Six (6) companies (names omitted)		1/)
	1/ Percent of control omitted.		

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12-31-45	PHILADELPHIA COMPANY		
	Chesnick and Harmer Railroad Company		100
	(Consolidated Gas Company of the City of Pittsburgh, The		71.17)
	*(Consolidated Traction Company		98.73)
	*(Ardmore Street Railway Company		100
	*(Central Traction Company, The		97.29)
	*(Central Passenger Railway Company		100)
	*(Duquesne Traction Company, The		88.56)
	*(Duquesne Street Railway Company, The		100)
	*(Fort Pitt Traction Company		100)
	*(Pittsburgh Traction Company, The		99.46)
	DUQUESNE LIGHT COMPANY		100
	Allegheny County Steam Heating Company		100
	Equitable Auto Company		100
	Equitable Real Estate Company		100
	Equitable Sales Company		100
	Finleyville Oil and Gas Company		100
	Kentucky West Virginia Gas Company		60
	*(Morningside Electric Street Railway Company, The		100
	* Pittsburgh Railways Company		100
	*(Allegheny, Bellevue and Perrysville Railway Company		100)
	*(Allenport and Roscoe Electric Street Railway Company, The		100)
	*(Ben Avon and Emsworth Street Railway Company		100)
	*(Bon-Air Street Railway Company		100)
	*(Cedar Avenue Street Railway Company		100)
	*(East McKeesport Street Railway Company		100)
	*(Mt. Washington Street Railway Company		100)
	*(Mt. Washington Tunnel Company		100)
	*(Pittsburgh, Canonsburg and Washington Railway Company		100)
	*(Pittsburgh & Charleroi Street Railway Company		100)
	* Pittsburgh Motor Coach Company		100
	*(Superior Avenue & Shady Avenue Street Railway Company		100)
	*(United Traction Company of Pittsburgh		99.75)
	*(Federal Street and Pleasant Valley Passenger Railway Company		53.57)
	*(Glenwood and Dravosburg Electric Street Railway Company		100)
	*(McKeesport and Reynoldton Passenger Railway Company, The		100)
	*(Pittsburgh, Allegheny and Manchester Traction Company, The		100)
	*(Pittsburg, Allegheny and Manchester Passenger Railway Company		100
	*(Pittsburgh Union Passenger Railway Company		100
	*(Second Avenue Passenger Railway Company		100)
	*(Second Avenue Traction Company		100)
	*(Second Avenue Traction Company, The		100)
	*(Washington and Canonsburg Railway Company		100)
	*(West End Traction Company		100)
	*(Pittsburgh, Crafton and Mansfield Street Railway Company		100)
	*(Pittsburgh, Neville Island and Corsopolis Railway Company		100)
	*(Pittsburgh and West End Railway Company		100)
	*(West Liberty and Suburban Street Railway Company		100)
	*(West Shore Electric Street Railway Company		100)
	Pittsburgh and West Virginia Gas Company		100
	Equitable Gas Company		100
	Philadelphia Oil Company		100
	*(Seventeenth Street Incline Plane Company		100)
12-31-45	PHILADELPHIA ELECTRIC COMPANY		
	Chester County Light and Power Company		100
	Deepwater Light and Power Company		100
	Deepwater Operating Company 1/		50
	South Pennsgrove Realty Company 1/		50
	Electric Realty Corporation		100
	PHILADELPHIA ELECTRIC POWER COMPANY		100
	*(Conowingo Bridge Company		83.5)
	Susquehanna Power Company, The		100
	*(Conowingo Land Company of Cecil County		100)
	*(Howard Improvement Company		100)
	*(Proprietors of The Susquehanna Canal, The		100)
	*(Sowego Water and Power Company		100)
	*(Susquehanna Electric Power Company		99.1)
	*(Susquehanna River Power Company		100)
	Philadelphia Hydro-Electric Company		100
	Philadelphia Steam Company		100

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12-31-45	PHILADELPHIA ELECTRIC COMPANY (Continued)		
	Susquehanna Electric Company, The		100
	Susquehanna Utilities Company		100
	Conowingo Power Company		100
	Southern Pennsylvania Power Company		100
	Wayne Steam Heat Company		100
	1/ The registrant disclaims the existence of control.		
12-31-45	PHILADELPHIA ELECTRIC POWER COMPANY		
	*(Conowingo Bridge Company		83.5)
	Susquehanna Power Company, The		100
	*(Conowingo Land Company of Cecil County		100)
	*(Howard Improvement Company		100)
	*(Proprietors of The Susquehanna Canal, The		100)
	*(Sowego Water and Power Company		100)
	*(Susquehanna Electric Power Company		89.1)
	*(Susquehanna River Power Company		100)
12-31-45	PHILADELPHIA INSULATED WIRE COMPANY		
12-31-45	PHILADELPHIA AND READING COAL AND IRON COMPANY, THE		
	Anthracite Water Company		
	Butler Township Water Company		1/
	(Chester Operating Company, Inc.		100
	* Delaware Coal Company		100)
	Fulton Coal Company, The		1/
	(Hanson & Parker, Limited		99.3
	Locust Gap Improvement Company, The		100)
	Mammoth Vein Coal and Iron Company, The		99.1
	Preston Coal and Improvement Company		91.4
	Reading Anthracite Canadian Company Limited		95.6
	(Reading Briquet Company		100
	* Tremont Coal Company		87.5)
	1/ Percentage of control is omitted.		1/
12-31-45	PHILADELPHIA TRANSPORTATION COMPANY		
	Market Street Elevated Passenger Railway Company		100
	Motor Real Estate Company		100
	* Transit Investment Corporation		1/
	Willow Grove Park Company		100
	* Three (3) companies		1/
	1/ Percent of control omitted.		
12-31-45	PHILCO CORPORATION		
	* NATIONAL UNION RADIO CORPORATION		73.43
	* Philco Corporation of Canada Limited		100
	* Philco International Corporation		79.98
	*(Philco Manufacturing Company		100)
	Philco Products Inporporated 1/		100
	Philco Distributors, Inc.		100
	Real Estate Investment Corporation of Philadelphia		100
	* Rex Manufacturing Company		54
	Watsontown Cabinet Company		100
	1/ Formerly Philco Radio and Television Corporation.		
3-31-45	PHILIP MORRIS & CO. LTD., INCORPORATED		
	* Axton-Fisher Tobacco Company		100
	* Philip Morris & Company, Limited (England)		100
	* Philip Morris & Co. Ltd., G. m.b.H. (Germany)		51
12-31-45	PHILIPPINE LONG DISTANCE TELEPHONE COMPANY		
	* Davao Telephone Company, Inc.		100
11-15-45	PHILIPPINE RAILWAY COMPANY, THE		

REGISTRANTS AND SUBSIDIARIES

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11-30-45	PHILLIPS-JONES CORPORATION		
	Collafused Fabrics Co., Inc.		100
	Rusan Neckwear Co., Inc.		100
	S & R Folding Machine Co., Inc.		100
	(Van Heusen Products Corporation		100)
3-31-45	PHILLIPS PACKING COMPANY, INCORPORATED		
	Merit Advertising Agency, Inc.		100
	Phillips Sales Company, Inc.		100
	Phillips Commission Company of Maryland, Inc.		100
	Phillips Transport Company, Inc.		100
12-31-45	PHILLIPS PETROLEUM COMPANY		
	* Columbian-Phillips Company 1/		50
	Hydrocarbon Chemical Company 2/		100
	Independent Natural Gas Company		100
	* Moore County Carbon Company 1/		50
	* Panhandle Carbon Company, Inc. 1/		50
	(Philgas Company		100)
	Phillips Colombian Oil Company		100
	Phillips Magdalena Oil Company		100
	Phillips Morales Oil Company		100
	Phillips Venesuelan Oil Company		100
	* Southern Phillips Corporation 1/		50
	Standish Pipe Line Company		100
	* Texas-Elf Carbon Company 1/		50
	(Western Radio Telegraph Company		100)
	1/ The registrant does not regard these companies as subsidiaries.		
	2/ Formerly Hycar Chemical Company.		
12-31-45	PHOENIX HOSIERY COMPANY		
12-31-45	PIERCE GOVERNOR COMPANY, INC., THE		
	*(Zone-O-Trol Pierce, Incorporated - Anderson, Indiana		50)
6-30-45	PIG'N WHISTLE CORPORATION		
	Pig and Whistle Company of Los Angeles		100
	Pig & Whistle Company of the Northwest		100
5-31-45	PILLSBURY MILLS, INC.		
12-31-45	PIOCHE BRISTOL MINING COMPANY		
3-31-45	PIONEER GOLD MINES OF B. C. LIMITED (N. P. L.)		
9-30-45	PIPER AIRCRAFT CORPORATION		
12-31-45	PITTSBURG OIL & GAS COMPANY		
10-31-45	PITTSBURGH BREWING COMPANY		
	Iron City Food Products Company		100
12-31-45	PITTSBURGH COKE & CHEMICAL COMPANY		
	(Empire Chemical Company		93.6)
	Greed Bag Cement Company of Pennsylvania		100
	(Neville Concrete Pipe Company		100)
	Pittsburgh & Ohio Valley Railway Company		100
	Pittsburgh Chemical Sales Corporation 1/		100
	Pittsburgh Ferromanganese Company		100
	(Pittsburgh-Zanesville Carbon Company		100)
	* Struthers Iron & Steel Company	(a)	4.9 2/
	* Youngstown Alloy Company		75
	* Struthers Iron & Steel Company	(a)	75.6 2/
	1/ Formerly Chemical Sales Corporation.		
	2/ Owing to events of default the preferred stock was entitled to vote as at December 31, 1945, thus changing the percentages of voting power of Youngstown Alloy Company and the registrant to 51.22% and 11.87% respectively.		

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12-31-45	PITTSBURGH CONSOLIDATION COAL COMPANY 1/		
	Champion Coal Company		100
	Clover Splint Coal Company, Incorporated		100
	Consol Coal Sales Corporation		100
	CONSOLIDATION COAL COMPANY		100
	*(Elizabeth Marine Ways Company, The		100)
	Elk Horn Coal Sales Corporation, The		100
	* Empire-Hanna Coal Company, Limited		50 2/
	Fairmont Machinery Company		100
	Fairmont Supply Company		100
	Dull Mercantile Company		100
	Pierpendale Supply Company		100
	Federal Supply Company		100
	Milwaukee-Western Fuel Company		100
	Bruggemann Company, H. H.		100
	Pittsburgh Coal Company of Wisconsin		100
	Northwestern Coal Railway Company		100
	*(Monga Land Company		100)
	Montour Railroad Company		99.97
	Mingo Valley Railroad Company		100
	Monongah Service Company		100
	* Morgantown-Pittsburgh Coal Dock Company		50 2/
	New Pittsburgh Coal Company		100
	* North Western-Hanna Fuel Company		50 2/
	Pike-Floyd Coal Company		100
	Pittsburgh and Castle Shannon Rail Road Company		99.38
	Pittsburgh Coal Carbonization Company		100
	Coal Process Corporation		100
	Pittsburgh Coal Company		100
	Pittsburgh Coal Company, Incorporated		100
	Pittsburgh Coal Company, Limited		99.6
	Champion Coal Company, Canada, Limited		100
	Pittsburgh Coal Company of Michigan		100
	*(Pittsburgh Coal Company (West Virginia)		100)
	Valley Supply Company		100
	Youngstown & Southern Railway Company		100
	1/ Formerly named Pittsburgh Coal Company. Name changed under Plan of Merger of Consolidation Coal Company into Pittsburgh Coal Company.		
	2/ Represents percentage of ownership in this company by the registrant who disclaims any admission of the actual existence of effective control.		
12-31-45	PITTSBURGH FORGINGS COMPANY		
	Greenville Steel Car Company		100
6-30-45	PITTSBURGH METALLURGICAL COMPANY, INCORPORATED		
12-31-45	PITTSBURGH PLATE GLASS COMPANY (PENNSYLVANIA)		
	Allied Paint & Glass Company		100
	Altoona Glass & Paint Company		100
	Anthony Wayne Glass Company, Incorporated		100
	Canonsburg Paint & Glass Company		100
	(Charleroi & Belle Vernon Railroad Company		100)
	Columbia Development Corporation		100
	* Murphy Paint Company Limited, The		52.47
	* Thorp-Hambrock Company Limited		100
	* Southern Alkali Corporation		51
	* Southern Minerals Corporation	(a)	26.32
	* Southern Pipe Line Corporation		100
	* Southern Minerals Corporation	(a)	37.58
	(Crystal City Milling Company		100)
	Geneva Paint & Glass Company		100
	Gurley-Comstock Corporation		53.13
	Indiana Manufacturing Company		100
	(Ivoroid Mixed Paint Company		100)
	(John Paint Manufacturing Company, H. W.		100)
	Kingston Paint & Glass Company		100
	Michel & Company, C. A.		100
	Nevius Paints Incorporated		100
	(Patton Paint Corporation		100

REGISTRANTS AND SUBSIDIARIES

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	PITTSBURGH PLATE GLASS COMPANY (PENNSYLVANIA)(Continued)		
	Pittsburgh Plate Glass Company of Michigan		100
	Pittsburgh Plate Glass Company (Tennessee)		100
	Poughkeepsie Paint & Glass Company, Incorporated		100
	Queen City Paint & Glass Company		100
	Rainey Stores, Incorporated, The		100
	Sewickley Hardware & Paint Company		100
	* Societe Anonyme des Glaces de Courcelles (Belgium)		100
	* Southern Petroleum Corporation		51
	(Sunset Paint Corporation		100)
	Thresher Varnish Company, The		100
	Uniontown Paint & Glass Company		100
	Wesco Paint & Glass Company		100
	(White Paint & Glass Company, Incorporated, E. J.		100)
12-31-45	PITTSBURGH SCREW AND BOLT CORPORATION		
	Gary Screw and Bolt Company		100
12-31-45	PITTSBURGH STEEL COMPANY		
	* Bennett Mining Company		22.2 1/
	(Daly Gas Company		100)
	* EMERALD COAL AND COKE COMPANY		17 1/
	* Mesaba-Cliffs Mining Company		16 1/
	Monessen Southwestern Railway Company		100
	(National Steel Fabric Company		100)
	(Pittsburgh Perfect Fence Co., Ltd.		100)
	(Pittsburgh Steel Ore Company		100)
	(Pittsburgh Steel Products Company		100)
	Plymouth Mining Company		10 1/
	Standard Land and Improvement Company		100
	1/ The registrant disclaims any admission that such interests represent control of any of these companies.		
12-31-45	PITTSBURGH STEEL FOUNDRY CORPORATION		
	Pittsburgh Spring & Steel Company		99.1
12-31-45	PITTSTON COMPANY, THE		
	Clinchfield Coal Corporation	(a)	34.1
	Davis Coal and Coke Company, The	(b)	33.4
	Lavis Coal and Coke Company	(b)	33.9
	Boswell Improvement Company		100
	Buxton and Landstreet Company, The		100
	Fairfax Electric Company		100
	Jenner Water Company		100
	Globe Coal Company		100
	Independent Warehouses, Inc.		100
	J. N. Corporation		1/
	Jagels and Bellis Realty Corporation		1/
	Metropolitan Coal Company (Mass.)		100
	Frost Coal Company		100
	(Locke Coal Company		100)
	(Staples Coal Company of Boston		100)
	O. & Co. Inc.		100
	Pattison & Downs, Inc.		100
	Clinchfield Coal Corporation	(a)	14.8
	Pittston Coal, Inc.		1/
	Pratt Coal Company		100
	Sheridan-Wyoming Coal Company, Inc.		100
	Clinchfield Coal Corporation	(a)	5.2
	Tongue River Trading Company		100
	United States Trucking Corporation		100
	(Armored Car Corporation		100)
	Clinchfield Coal Corporation	(a)	9.6
	(Donovan Trucking Corp., Thomas		100)
	(Emergency Trucking & Warehousing Corp.		100)
	(Neale Trucking Co., Inc., John		100)
	(N. Y. and N. J. Express & Trucking Co., The		100)
	(Purcell, Inc., John		100)
	(United States Consolidated Car Corp.		100)
	1/ Companies that were liquidated during the year 1945; percentage of previous control omitted.		

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8-31-45	PLEASANT VALLEY WINE COMPANY, THE		
12-31-45	PLOUGH, INCORPORATED		
	Gets-It, Inc.		100
	Plough Sales Corporation		100
	Plough Sales Corporation Wholesale Division		100
	United Corporation, The		100
	WMPS, Inc.		100
	Memphis Broadcasting Company		100
12-31-45	PLUMBIC MINES COMPANY		
12-31-45	PLUTUS MINING COMPANY		
12-31-45	PLYMOUTH OIL COMPANY		
	Big Lake Oil Company		75
	* Republic Oil Refining Company		50 1/
	1/ Represents of ownership of this company by the registrant who disclaims any admission of the actual existence of effective control.		
12-31-45	POLARIS MINING COMPANY		
	* Chester Mining Company		55.56
	* SILVER SUMMIT MINING COMPANY		52.56
12-31-45	POLAROID CORPORATION		
	International Polaroid Corporation		100
12-31-45	POND CREEK POCAHONTAS COMPANY		
	Marianna Smokeless Coal Company		100
12-31-45	PONY MEADOWS MINING COMPANY		
12-31-45	POOR & COMPANY		
	Kensington Steel Company		80.98
	Maintenance Equipment Company		100
	P. & M. Company, The		100
	P. & M. Company, Limited, The		100
	Peerless Equipment Company		100
	Rail Joint Company, The		100
	Rail Joint Company of Canada, Ltd., The		100
	Rail Joint Reforming Company		100
12-31-45	PORTER COMPANY, INC., H. K.		
	Devine Manufacturing Company, Inc., J. P.	(a)	40
	Mt. Vernon Car Manufacturing Company, The		100
	Devine Manufacturing Company, Inc., J. P.	(a)	60
	(Fort Pitt Steel Casting Company 1/		100)
	Quimby Pump Co., Inc.		100
	1/ Inactive from September 30, 1945.		
12-31-44	PORTLAND GENERAL ELECTRIC COMPANY		
	* Seattle Gas Company		14.6
6-30-45	POTASH COMPANY OF AMERICA		
12-31-45	POTOMAC EDISON COMPANY, THE		
	Blue Ridge Transportation Company, The		100
	Braddock Heights Water Company of Frederick County, Maryland		100
	Franklin Transmission Company		100
	Madison Power Company		100
	Masdanutten Power Corporation		100
	Masdanutten Water Corporation		100
	Northern Virginia Power Company		100
	Pagg Power Company		100
	Potomac Light and Power Company		100
	South Penn Power Company		100
12-31-45	POTOMAC ELECTRIC POWER COMPANY		

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4-30-45	POTTER COMPANY, THE		
12-31-45	POWDRELL & ALEXANDER, INC.		
	* Atlantic Curtain Company		51.3
	Gosgold Mills Corporation		99.5
12-31-45	PRATT & LAMBERT, INC.		
	Atlanta Paint Company		61.3
	Cleveland Paint & Color Company, The		100
	Dibble Color Company		100
	Hatfield Paint Company, Inc.		100
	Kolbe Paint Company, The		1/
	Leighton-Hart Paint Company		100
	Tuttle Paint & Glass Company		74.1
	Waggener Paint Company		100
	1/ Registrant owns 99.04 percent of the outstanding common stock and 100. percent of the outstanding preferred stock.		
12-31-45	PRESSED STEEL CAR COMPANY, INC.		
	Chicago and Calumet River Railroad Company		100
	* Koppel (Philippines), Incorporated		100
	Pittsburgh, Allegheny & McKees Rocks Railroad Company		100
	Pressed Steel Car Sales Company 1/		100
	1/ Formerly known as Koppel Sales Company, Inc.)		
12-31-45	PRINCE CONSOLIDATED MINING COMPANY		
12-31-45	PROCESS CORPORATION, THE		
	National Health Publications, Incorporated		100
	Oxford Industries, Incorporated		100
	(Process Engraving Company, The		100)
	Wiltzius & Company, M. H.		100
6-30-45	PROCTER & GAMBLE COMPANY, THE		
	Buckeye Cotton Oil Company, The		100
	Traders Oil Mill Company		99.81
	* Hedley & Co., Ltd., Thomas		99.99
	Hewitt Soap Company, Inc., The		100
	* Philippine Manufacturing Company		100
	Portsmouth Oxygen Corporation, The		100
	* Procter & Gamble Company of Canada, Limited, The		100
	* Procter & Gamble Defense Corporation, The		100
	Procter & Gamble Distributing Company, The		100
	* Procter & Gamble's Fabrieken, N.V. (Netherlands East Indies)		100
	*(Procter & Gamble, Ltd.		100)
	Procter & Gamble Manufacturing Company, The		100
	(Procter & Gamble Products Company of Cuba, S. A., The		100)
	* Procter & Gamble Trading Company, The		100
	(Procter & Gamble Transportation Company, The		100)
	Sabates, S. A.		100
12-31-45	PUBLIC SERVICE COMPANY OF COLORADO		
	* Arvada Electric Company, The		51
	Cheyenne Light, Fuel & Power Company		99.99
	Colorado-Wyoming Gas Company		100
	* East Boulder Ditch Company, The		76.3
	Green and Clear Lakes Company		100
	* Hillcrest Ditch and Reservoir Company, The		77.8
	Pueblo Gas and Fuel Company, The		99.86
12-31-45	PUBLIC SERVICE COMPANY OF INDIANA, INC.		
	* INDIANA GAS & WATER COMPANY, INC.		100
	*(South Construction Company, Inc.		100)
	* Union City Electric Company		100
	* White River Corporation		50
	*(Nine (9) companies		1/)
	1/ Names and percent of control omitted.		

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12-31-45	PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE		
	* Amoskeag Industries, Inc.		18.4
	* Merrimack Power Company		50
	* Pennacook Electric Light Company		100
	* Nepsco Appliance Finance Corporation		50
	* Nepsco Services, Inc.		40
	* Profile Falls Power Company		100
	* Properties, Inc.		100
	* Keene Development Company		12
	* Sunapee Dam Corporation		29.8
	* Swans Falls Company		1/
	* Weare Improvement & Reservoir Association		65
	1/ Shares of beneficial interest all owned by the registrant are non-voting.		
12-31-45	PUBLIC SERVICE COMPANY OF OKLAHOMA		
	* Lawton Corporation, The		100
12-31-45	PUBLIC SERVICE CORPORATION OF NEW JERSEY		
	ATLANTIC CITY GAS COMPANY		100
	County Gas Company		95.9
	Peoples Gas Company		100
	Public Service Coordinated Transport		99.99
	Newark Plank Road Company		100
	Public Service Interstate Transportation Company		100
	Riverside and Fort Lee Ferry Company, The		100
	Yellow Cab, Inc.		99.86
	PUBLIC SERVICE ELECTRIC AND GAS COMPANY		99.99
12-31-45	PUBLIC SERVICE ELECTRIC AND GAS COMPANY		
4-30-45	PUBLICKER INDUSTRIES INC. 1/		
	Bigler Chemical Corporation		100
	(Charter Oak Distilling Corporation		100)
	Continental Distilling Corporation (Delaware)		100
	(Continental Distilling Corporation of Florida		100)
	(Continental Distilling Corporation of Louisiana		100)
	Continental Distilling Corporation of Massachusetts		100
	Continental Distilling Sales Company		100
	Delancey Chemical Corporation		100
	(Dixie Distilling Corporation		100)
	(Garden State Liquors, Inc.		100)
	Keystone Alcohol Sales Company		100
	* Keystone Shipping Co.		50
	Kinsey Distilling Corporation		100
	Five-Counties Lumber Corporation		100
	Kinsey Distilling Sales Company		100
	Kinsey Distilling Sales Co. of Mass.		100
	Knabb Barrel Corporation		100
	North American Molasses Corporation		100
	North American Trading & Import Company, The		100
	(North American Trading and Importing Corporation		100)
	North American Warehousing Company		100
	* Paco Tankers, Inc.		100
	* Pennsylvania Shipping Co.		50
	Philadelphia Distilling Corporation		100
	Plantation Distilled Products, Inc.		100
	Publicker Alcohol & Chemical Sales Corporation		100
	Publicker Commercial Alcohol Company of Delaware		100
	Publicker Commercial Alcohol Company of Louisiana, Inc.		100
	Publicker, Inc.		100
	(Ron Sevilla Distilleries, Inc.		100)
	Virginia Tank Storage Co.		100
	Wingate Sales Corporation		100
	1/ Formerly Publicker Commercial Alcohol Company.		
12-31-45	PUGET SOUND POWER & LIGHT COMPANY		
	Diamond Ice & Storage Co.		100
	* Ice Delivery Co., The		50

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12-31-45	PUGET SOUND POWER & LIGHT COMPANY (Continued)		
	North Coast Transportation Company		100
	(Independent Stages, Inc.		100)
12-31-45	PUGET SOUND PULP AND TIMBER CO.		
	* Vanwest Logging Company Limited		100
12-31-45	PULLMAN INCORPORATED		
	Kellogg Company, The W. K.		100
	* Canadian Kellogg Co., Ltd., The		100
	* Kellex Corporation, The		100
	Pullman Car & Manufacturing Corporation of Alabama		100
	Pullman Company, The		100
	Pullman-Standard Car Export Corporation		100
	* Entreprises Industrielles Charentaises		99.687
	Pullman-Standard Car Manufacturing Company		100
	Harbor City Land Company		100
	Pullman Land Association		100
	Pullman Railroad Company		100
	* Pullman Trust & Savings Bank		96.67
12-31-45	PURE OIL COMPANY, THE (Ohio)		
	* American Mineral Spirits Company 1/		49.9
	(American Oil Company, The		100)
	Cape Fear Terminal Company		60
	Colonial Oil Company, Incorporated		79.8
	Detroit Southern Pipe Line Company		51
	* Fuel Oil Corporation 1/		33.3
	* Great Lakes Transport Corporation 1/	(a)	33.3
	* Great Lakes Transport Corporation 1/	(a)	33.4
	* Hickok Oil Corporation 1/		50
	Mid-South Oil Company, The		60
	Mountain State Gas Company		100
	Muskingum Oil and Gas Company		100
	(Ohio Cities Oil and Gas Company		100)
	* Orinoco Oil Company		75
	(Pure Oil Company (Arizona)		100)
	(Pure Oil Company (Maryland)		100)
	(Pure Oil Company (New Jersey)		100)
	(Pure Oil Company (Pennsylvania)		100)
	(Pure Oil Company (Texas)		100)
	(Pure Oil Company of Canada, Limited, The		100)
	(Pure Oil Company of the Carolinas, Inc.		100)
	Pure Oil Pipe Line Company (Pennsylvania)		100
	Pure Oil Products Company		80
	(Pure Oil Steamship Company		100)
	Pure Transportation Company		100
	Puritan Agency, Incorporated		100
	Puritan Agency, Incorporated, of Illinois		100
	Sabine Transportation Company, Inc.		51
	* Seaboard Oil Company, The 2/		99.99
	Shaw Brothers Oil Company		70
	Sherrill Oil Company		80.2
	* Sherrill Terminal Company 1/		50
	Toledo Northern Pipe Line Company		51
	Van Salt Water Disposal Company		73.7
	(Wabash Pipe Line Company		100)
	West-Harden Oil Company, Incorporated		100
	Woco Pep Company of Tuscaloosa		100
	(Wofford Oil Company (Alabama)		100)
	Wofford Oil Company of Georgia		79.6
	1/ Admission of the actual existence of effective control was disclaimed.		
	2/ The registrant owns 14,459 shares of the total of 15,870 shares, or 91.11%, of the preferred stock of The Seaboard Oil Company. By reason of default in preferred stock dividends by this subsidiary, its preferred stockholders, since 1927, have had the right to elect all the directors.		
12-29-45	PURITY BAKERIES CORPORATION		
	CUSHMAN'S SONS, INC.		92.2
	Grennan Bakeries, Inc. (Del.)		100
	Grennan Bakeries, Inc. (N.Y.)		100

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12-29-45	PURITY BAKERIES CORPORATION (Continued)		
	Purity Bakeries Corporation (Ind.)		100
	Purity Bakeries Corporation (N.J.)		100
	Purity Bakeries Corporation (N.Y.)		100
	Purity Bakeries Service Corporation (Ill.)		100
	Purity Baking Company (Minn.)		100
	Taystee Baking Company (Del.)		100
	Taystee Bread Company (Ohio)		100
	Taystee Bread Company, Inc. (N.Y.)		100

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	Q		
6-30-45	QUAKER OATS COMPANY, THE		
	* Akron Canal & Hydraulic Company, The		50.59
	* Aktieselskabet "Ota" (Denmark)		99.88
	* American Cereal Company of Ohio, The		100
	* Aunt Jemima Mill & Elevator Company		100
	* Cerophyl Laboratories, Inc. (Delaware) 1/		50
	Chappel Bros., Inc. (Illinois)		100
	* Chappel Bros., Limited (England)		100
	* Greenmelk Company, Limited (Ontario) 1/		50
	* Ken-i-Ration, Limited (England)		100
	Peterborough Hydraulic Power Co. Ltd., (Ontario)		100
	* Q. O. Chemical Company		100
	* Q. O. Ordnance Corporation		100
	* Quaker Nahrmittel Gesellschaft, m.b.h., (Germany)		100
	* Quaker Oats (France)		96.70
	* Quaker Oats Company, A. B., (Sweden)		100
	Quaker Oats Company of Canada Limited, The		100
	* Quaker Oats Company m.b.h., (Germany)		100
	* Quaker Oats - Graanproducten, N. V., (Netherlands)		99.20
	* Quaker Oats Limited, (England)		100
	* Vleeschwarenhandel "Equinox", N. V., (Netherlands)		100
	1/ Registrant disclaims the existence of control.		
12-31-45	QUAKER STATE OIL REFINING CORPORATION		
	Allegany Refiners, Inc.		94.6
	Berry Sons' Company, Inc., James B.		100
	* Berry Sons Company, N. V., James B.		100
	* Berry's Sons' Company, Ltd., James B.		100
	Enterprise Oil Company, Inc.		100
	Quaker State Oil Refining Company of California		100
	Quaker State Oil Refining Company of Canada, Ltd.		100
	Sterling Oil Company		
12-31-45	QUINCY MINING COMPANY		

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	®		
12-31-45	RADIO CORPORATION OF AMERICA		
	* Corporacion de Radio de Chile, S. A.		66-2/3
	* Compania Distribuidora RCA Victor, S.A.C.		100
	National Broadcasting Company, Inc.		100
	Two (2) companies		1/
	RCA Communications, Inc.		100
	* Cuba Transatlantic Radio Corporation		100
	(Marconi Telegraph-Cable Company, Inc.		100)
	One (1) company		1/
	RCA Institutes, Inc.		100
	* RCA Photophone of Australia Proprietary Limited		100
	* RCA Photophone Limited		100
	RCA Service Company, Inc.		100
	* RCA Victor Argentina, S.A.		100
	* RCA Victor Company Limited		100
	* North American Chair Company Limited		100
	RCA Victor Distributing Corp.		100
	* RCA Victor Mexicana, S.A.		100
	* RCA Victor Radio, S.A.		100
	Radiomarine Corporation of America		100
	Six (6) companies		1/
	1/ Names and percents of control omitted.		
12-31-45	RADIO-KEITH-ORPHEUM CORPORATION		
	* Bleury Investments, Limited		50
	* Maritime Theatres, Limited		100
	Keith Corporation, B. F.		100
	Bank and Queen Streets Realty Limited		100
	Chelsea Improvement Corporation		100
	Cheton Corporation		100
	Cine Theater Company, The	(a)	50.97
	* Eaton Theatre Corporation		50
	Eighty-First Street Theatre Corporation		100
	Genter Theatre Corporation		100
	Grand, Inc.	(b)	55
	K-P Theatre Corporation	(c)	51
	Keith Columbus Company, The B. F.	(d)	55
	Keith Massachusetts Corporation		100
	Keith Ohio Corporation		100
	Lexington Avenue Theatre and Realty Corporation	(e)	50
	Lowell Theatre Company		100
	Montcalm Theatre Corporation		100
	New Rochelle-Main Street Corporation	(f)	50
	Nostrand-Flatbush Corporation		100
	Opera Theatre Company, Inc.	(g)	50
	Palace Theatre and Realty Co.	(h)	76.24
	Pandy Amusement Corporation		100
	* Queens Entertainment Corporation		50
	RKO Film Booking Corporation	(i)	66-2/3
	Rich Hill Corporation		100
	Rochester Palace Corporation		100
	* Ryton Corporation		65
	* S.K.E. Operating Company, Ltd.		50
	* Springco Corporation		65
	* Dayton Theatre Corporation		100
	* Glebton Holding Corporation		100
	* Trenton-New Brunswick Theatres Company		50
	* Blue Acre, Inc.		100
	W. P. Theatre Corporation		100
	West Farms-Tremont Corporation		100
	White Plains Hamilton Corporation		100
	Wotan Theatre Corporation		100
	* Youngstown Theatre Corporation		65
	Palace Theatre and Realty Co.	(h)	19-1/2
	* Productores Asociados Mexicanos, S.A.		50
	RKO Midwest Corporation		100
	Cine Theater Company, The	(a)	49.03
	Grand, Inc.	(b)	45
	Keith Columbus Company, The B. F.	(d)	45

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12-31-45	RADIO-KEITH-ORPHEUM CORPORATION (Continued)		
	RKO Orpheum Corporation		100
	Champaign Orpheum Co.		100
	Chicago Orpheum Company		100
	* Colorado Orpheum Corporation		50
	Des Moines Consolidated Theatres Corporation		100
	* Fairfax Wilshire Corporation		50
	Hennepin Avenue Theatre and Realty Company		100
	Jackson County Orpheum Corporation		100
	Junior Orpheum Los Angeles, Ltd.		100
	Missouri Orpheum Corporation		100
	Orpheum Theater and Realty Co., Ltd.		100
	St. Paul Theatres Company		100
	Singer Cedar Rapids Corporation		100
	Singer Davenport Corporation		100
	Singer Dubuque Corporation		100
	Singer Liberty Corporation		100
	Singer Marshalltown Corporation		100
	Singer New Orleans Corporation		100
	Singer Omaha Corporation		100
	Singer Sioux City Corporation		100
	Singer Waterloo Corporation		100
	Winnipeg Orpheum Company Limited		100
	Winston Theatre Corporation		100
	RKO-Pathe, Inc.		100
	RKO-Proctor Corporation		100
	K-P Theatre Corporation	(c)	49
	Lexington Avenue Theatre and Realty Corporation	(e)	50
	New Rochelle-Main Street Corporation	(f)	50
	Opera Theatre Company, Inc.	(g)	50
	* Proctor-Skouras Newark Theatre Corporation		50
	RKO Film Booking Corporation	(i)	33-1/3
	Radio-Keith-Orpheum Vaudeville Exchange		100
	RKO Radio Pictures, Inc.		100
	* Nihon RKO Radio Eiga Kabushiki Kaisha		100
	RKO Distributing Corporation of Canada, Limited		100
	* RKO Radio Filmes S/A		100
	* RKO Radio Films A. B.		100
	* RKO Radio Films Gesellschaft M. B. H.		100
	* RKO Radio Films International Limited		100
	* RKO Radio Films, Spolka z orgraniczona odpowiedzialnoscia	(j)	25
	* RKO Radio Films N. V. (Dutch East indies)		100
	* RKO Radio Films N. V. (Holland)		100
	* RKO Radio Films, S. A. 1/		100
	* RKO Radio Films S. A. 2/		100
	* RKO Radio Films S. A. B.		100
	* RKO Radio Films, Spolka z orgraniczona odpowiedzialnoscia	(j)	75
	* RKO Radio Pictures Argentina, S. A. Commercial de Peliculas Cinematograficas		100
	* RKO Radio Pictures (Australasia) Pty. Limited		100
	* RKO Radio Pictures Chilena S. A. (Cinematografica)		100
	* RKO Radio Pictures of China, Inc.		100
	* RKO Radio Pictures De Colombia, Inc.		100
	* RKO Radio Pictures De Cuba, S. A.		100
	* RKO Radio Pictures De Mexico S. A.		100
	* RKO Radio Pictures Del Peru, S. A.		100
	* RKO Radio Pictures Limited		100
	* RKO Radio Pictures Ltd.		100
	* RKO Radio British Productions Limited		100
	* RKO Radio Pictures (Malaya), Inc. 3/		100
	* RKO Radio Pictures (Mediterranean), Inc.		100
	* RKO Radio Pictures Near East, Inc.		100
	* RKO Radio Pictures Near East S. A. 4/		100
	* RKO Radio Pictures of Panama, Inc.		100
	* RKO Radio Pictures (Philippines), Inc.		100
	* RKO Radio Pictures (Puerto Rico), Inc.		100
	* RKO Radio Pictures (Trinidad), Inc.		100
	* RKO Radio Pictures (Venezuela), Inc.		100
	* Radio Filmes, Limitada		100
	* Radio Films, S. A. E.		100
	* Radiofilm A. K. c. Spol		100
	RKO-Rhode Island Corporation		100
	RKO Service Corporation		100

REGISTRANTS AND SUBSIDIARIES

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
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: LINES OF CONTROL SHOWN BY INDENTATION

DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	RADIO-KEITH-ORPHEUM CORPORATION (Continued)		
	RKO Television Corporation		100
	* Ramet, S. A. 3/		100
	Stadium Theatres Corporation		5/
	Union Hill Corporation		100
	* United Theatres Company, The		5/
	* Van Beuren Corporation, The 4/		100
	* Western Costume Company		5/
	Windrose, Inc.		100
	1/ Operating in foreign territory; not included in consolidated statements as complete information is not available. Investment has been written down to nominal amount.		
	2/ Company included in group statements of subsidiaries not consolidated, operating in foreign territories.		
	3/ Newly organized; operations had not yet begun at December 31, 1945.		
	4/ In process of liquidation.		
	5/ Percent of control omitted.		
12-31-45	RAILROAD SECURITIES COMPANY, THE		
12-31-45	RAILWAY EQUIPMENT & REALTY COMPANY, LTD.		
	Key System		100
	(National Service Company		100)
9-30-45	RALSTON PURINA COMPANY		
	Denver Alfalfa Milling and Products Company		100
	* Ralston-Purina Company of Canada, Limited		100
6-30-45	RANDALL COMPANY, THE		
12-31-45	RAPID ELECTROTYPE COMPANY, THE (OHIO)		
	Rapid Electrotype Company, The (Pennsylvania)		100
11-3-45	RATH PACKING COMPANY, THE		
12-31-45	RAYBESTOS-MANHATTAN, INC.		
	(Allied Asbestos & Rubber Company (Export) Inc.		100)
	Bridgeport Brake Company, The		100
	* Canadian Raybestos Company, Limited, The		100
	(General Asbestos & Rubber Company		100)
	(Manhattan Rubber Manufacturing Company, The (New Jersey)		100)
	Manhattan Rubber Manufacturing Company, The (Wisconsin)		100
	(Raybestos Company, The		100)
	(United States Asbestos Corporation		100)
4-30-45	RAYONIER INCORPORATED		
	Georgia Timber Company		100
	* Grays Harbor Pulp and Paper Company 1/		40
	* Olympic Timber Company Limited		100
	1/ Registrant disclaims any admission of the actual existence of effective control.		
5-31-45	RAYTHEON MANUFACTURING COMPANY		
	Belmont Radio Corporation		100
	* Industrial Research Company		85.4
	(Three (3) New Corporations (names omitted)		100)
12-31-44	REAL ESTATE MORTGAGE & GUARANTY CORPORATION		
11-30-45	REAL ESTATE TITLE INSURANCE COMPANY OF THE DISTRICT OF COLUMBIA		
12-31-45	REAL SILK HOSIERY MILLS, INC.		
	Two (2) companies (names omitted)		100
12-31-45	RED BANK OIL COMPANY		
	Federal Steel Products Corporation		100
	Red Bank Refining Company of Texas		100
	* Seatex Oil Company, Inc.		54.74
12-31-45	RED HILL FLORENCE MINING COMPANY		

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12-31-45	REECE BUTTON HOLE MACHINE COMPANY, THE		
12-31-45	REECE FOLDING MACHINE COMPANY, THE		
	* Gilbert Reece Company, Ltd.		93.44
12-31-45	REED ROLLER BIT COMPANY		
9-30-45	REEVES-ELY LABORATORIES, INC.		
	American Transformer Company		88
	Hudson American Corporation		100
	* Waring Products Corporation		50
	Winsted Hardware Manufacturing Company, The		98
12-31-45	REIS & CO., ROBERT		
	Bennington Manufacturing Co., Inc.		100
	Ford Mfg. Co., The		100
	*(Manhattan Union Suit Corp.		100)
	Olympic Manufacturing Co.		100
	Reis Mills, Inc.		100
	Towles Mfg. Co., Inc., The Wm. H.		100
12-31-45	REITER-FOSTER OIL CORPORATION		
12-31-45	RELIABLE STORES CORPORATION		
	Castelberg Jewelry Corporation		100
	(Central Furniture Company		100)
	(Clark Company, George B.		100)
	(Crockin Furniture Company, H.		100)
	* Frank Corporation		50
	(General Stores Corporation		100)
	(Gray's		100)
	(Gray's Diamond Shop		100)
	(Hub Furniture Company		100)
	(Lansburgh Furniture Co., Julius		100)
	Levy Realty Corporation		100
	(Morton's Jewelry Company, Incorporated		100)
	(National Furniture Company		100)
	(Newhoff Furniture Company		100)
	(Phelps & Armistead, Inc.		100)
	(Reliable Furniture & Carpet Co.		100)
	(Reliable Furniture Company		100)
	(Shaw's		100)
	(Shaw's Jewelry Co., Inc.		100)
	(Shoor Brothers, Inc.		100)
10-31-45	RELIANCE ELECTRIC AND ENGINEERING COMPANY, THE		
12-31-45	RELIANCE MANUFACTURING COMPANY (ILLINOIS)		
	* Anamosa Improvement Corporation		19.5 1/
	(Lake View Manufacturing Company		100)
	(Magnolia Garment Company, The		100)
	* Mutual Building Corporation		46.6
	(Reliance Manufacturing Company (Alabama)		100)
	(Reliance Manufacturing Company (Utah)		100)
	(Reliance Manufacturing Company of Hattiesburg, Mississippi		100)
	(Reliance Manufacturing Company, Incorporated (Kansas)		100)
	(Reliance Manufacturing Company of Mississippi		100)
	(Reliance Manufacturing Company, The (Indiana)		100)
	* Seymour Building Corporation, Inc.		50 1/
	1/ Represents percentage of ownership in this company by the registrant who disclaims any admission of the actual existence of effective control.		
12-31-45	REMINGTON ARMS COMPANY, INC.		
	*(Peters Cartridge Company		100)
	*(Remington Arms Union Metallic Cartridge Company, Ltd., The		100)
	*(Union Metallic Cartridge Company, The		100)
3-31-45	REMINGTON RAND INC.		
	Campbell & Co.		100
	Remington Portuguesa Limitada		100
	Remington Rand Argentina, S.R.L.		100
	Remington Rand Inc. (Louisiana)		100

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3-31-45	REMINGTON RAND INC. (Continued)		
	Remington Rand International, S.A.		100
	Remington Rand Limited (Canada)		100
	Remington Rand International, Limited		100
	Remington Rand Limited (England)		100
	Remington Typewriter Company, Limited		100
	Remington Rand Permana, S. A.		100
	Remington Typewriter Company, A. B.		100
	Smith Premier Typewriter Company, The		100
	United Typewriter and Supplies Company		100
	Universal Office Equipment Co., Inc.		100
	Victor Safe & Equipment Company, Inc., The		100
	One (1) Subsidiary (name omitted)		100
	* Two (2) Subsidiaries (names omitted)		100
	*(Ten (10) Subsidiaries (names omitted)		100)
	* One (1) Subsidiary (names and percent control omitted) 1/		
	* One (1) Subsidiary (name omitted) 1/		50
	1/ The registrant disclaims admission of the actual existence of effective control.		
12-31-45	REMNER COMPANY, THE		
12-31-45	REO MOTORS, INC.		
	* Reo Motor Company of Canada, Ltd.		100
	* Reo Motors Ltd. (Britain)		100
	* Sagamore Hill Land Company		100
12-31-45	REORGANIZED CARRIE SILVER LEAD MINES CORPORATION		
10-14-45	REORGANIZED DIVIDE ANNEX MINING COMPANY		
12-31-45	REORGANIZED SILVER KING DIVIDE MINING COMPANY		
12-31-45	REPUBLIC AVIATION CORPORATION		
	* Aircooled Motors, Inc. 1/		100
	1/ This company was acquired by the registrant on December 26, 1945.		
6-30-45	REPUBLIC DRILL & TOOL COMPANY		
	*(Century Twist Drill Company		100)
	*(Commonwealth Supply Company		100)
	*(Federal Twist Drill Company		100)
	*(United States Twist Drill Company		100)
12-31-45	REPUBLIC PETROLEUM COMPANY		
	Colorado Republic Petroleum Co.		100
	Greyburg Oil Company of New Mexico		100
	Greyburg Unit Association	(a)	53.97
	Premier Petroleum Corporation		100
	Western Production Company, Inc.		100
	Greyburg Unit Association	(a)	46.03
12-31-45	REPUBLIC STEEL CORPORATION		
	* Beaver Falls Water Power Company		67.5
	Berger Mfg. Co. of Mass., The		100
	* Howard Supply Company		86
	(Josephine Furnace & Coke Company		100)
	* K. & S. Metal Supply, Inc.		100
	* Lake Champlain & Moriah Rail Road Company		1/
	* Lake Erie Limestone Company		100
	Republic Collieries Company		100
	* Republic Supply Company		100
	(St. Paul Iron Mining Company, The		100)
	River Terminal Railway Company, The		100
	* Stevens Metal Products Company, The		100
	Truscon Steel Company		98.96
	Union Drawn Steel Company, Ltd.		100
	* Vance Iron & Steel Company		100
	1/ 100 percent of the voting power of this company is held by voting trustees nominated by the registrant.		

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12-31-45	REVERE COPPER AND BRASS INCORPORATED		
	(Dallas Brass & Copper Co.		100)
	(Rome Brass and Copper Company		100)
	(Rome Manufacturing Company, Inc.		100)
12-31-45	REYMER & BROTHERS, INCORPORATED		
	*(Duquesne Candy Company		100)
12-31-45	REYNOLDS METALS COMPANY		
	Bridgeport Thermostat Company, Inc.		100
	Charter Oak Stove and Range Company		100
	* Eskimo Pie Corporation		1/
	Fulton Sylphon Company		100
	(Lehmaier, Schwartz & Co., Inc.		1/)
	* Reynolds Alloys Company		100
	* Reynolds Corporation		1/
	* Reynolds Internacional de Mexico, S. A.		51 2/
	Reynolds International of Cuba, S. A.		100
	Reynolds Mining Corporation		100
	* Reynolds Research Corporation		1/
	* Richmond Radiator Company		61.67
	*(Unistan Corporation		1/)
	* United States Sanitary Manufacturing Company		100
	Robertshaw Thermostat Company		100
	* American Thermometer Company		100
	Grayson Heat Control, Ltd.		100
	Grov-Lock Corporation		100
	Paragon Manufacturing Company		100
	1/ Percent of control omitted.		
	2/ Represents approximate percentage of control. In addition, the registrant owns approximately 51 percent of the preferred stock of this company, which stock under certain conditions is entitled to vote also.		
9-30-45	REYNOLDS SPRING COMPANY		
	Cleveland Wire Spring Company, The		100
12-31-45	REYNOLDS TOBACCO COMPANY, R. J.		
	* Glenn Tobacco Company		100
12-31-45	RHEEM MANUFACTURING COMPANY		
	* Rheem Manufacturing Co. (Australia) Pty. Ltd.		50
	* Rheem Manufacturing Company of Brazil, Inc.		100
	* Rheem Research Products, Inc.		100
12-31-45	RICE RANCH OIL COMPANY		
11-30-45	RICE-STIX DRY GOODS COMPANY		
	* Bendy Company, N. W.		52.7
	* Dalton Company, Inc., The		100
	* Keller Company		100
	* Murfee's, Inc.		80
	Rice-Stix of Arkansas, Inc.		100
12-31-45	RICHFIELD OIL CORPORATION		
	*(Pacific Marine Oil Company		100)
	*(Pan American Petroleum Company of California		100)
	*(Rio Grande Gasoline Company		100)
	* One (1) company (name omitted)		51
12-31-45	RICHMAN BROTHERS COMPANY, THE		
	Buildings and Leases, Inc.		100
12-31-45	RICHMOND RADIATOR COMPANY		
	United States Sanitary Manufacturing Company		100
	*(Unisten Corporation 1/		100)
	1/ In process of dissolution.		
1-31-45	RICH'S, INC.		

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8-31-45	RICHEL AND COMPANY, H. W.		
12-31-45	RICO ARGENTINE MINING COMPANY		
12-31-45	RIO GRANDE VALLEY GAS COMPANY		
12-31-45	RITTER COMPANY, INC.		
	* O'Neill Dental S. A.		42 1/
	* Ritter Actiengesellschaft		95.97
	* Ritter Dental Limited		100
	*(Ritter Products Corporation		100)
	* Societe-Ritter		2/
	1/ Represents percentage of ownership by the registrant who "holds unrestricted voting rights as to all issued shares by virtue of an agreement whereby the shares not owned by the Registrant are deposited in its name with an agent."		
	2/ A French Corporation operated under a license agreement as to the use of the name "Ritter" but in which the Registrant has no investment interest.		
12-31-45	RIVER RAISIN PAPER COMPANY		
10-31-45	ROCHESTER BUTTON COMPANY		
12-31-45	ROCHESTER GAS AND ELECTRIC CORPORATION		
12-31-45	ROCHESTER TELEPHONE CORPORATION		
9-30-45	ROESER & PENDLETON, INC.		
12-31-45	ROLLINS HOSIERY MILLS, INC.		
3-31-45	ROME CABLE CORPORATION		
12-31-45	RONSON ART METAL WORKS, INC.		
	Art Metal Works, Inc.		100
	Ronson Art Metal Works (Canada) Ltd.		100
	* Ronson Holding Company		100
	Ronson Products, Inc.		100
	* Ronson Products, Ltd.		100
12-31-45	ROOS BROS., INC.		
12-31-45	ROOSEVELT FIELD INC.		
12-31-45	ROOT PETROLEUM COMPANY		
	* Durand Development Corporation of Texas		100
10-31-45	ROPER CORPORATION, GEO. D.		
	Blackhawk Engineering Company		100
	Roper Corporation, Geo. D. (Delaware)		100
12-31-45	ROTARY ELECTRIC STEEL COMPANY		
	* Stainless Products, Inc.		100
12-31-45	ROUND MOUNTAIN MINES COMPANY		
7-31-45	ROYAL TYPEWRITER COMPANY, INC.		
	* Compagnie Francaise des Machines a Ecrire Royal		100
	* Premier Adjustment Corporation		1/
	Regal Typewriter Company, Inc.		100
	* Royal Schreibmaschinen G.m.g.H.		100
	* Orga A. G.		60
	* Royal Trust Mecanografico S.A.E.		100
	* Royal Typewriter Company, Ltd.		100
	* Royal Typewriters W. Polska		100
	* Visible Writing Machine Company, Ltd.		100
	1/ No stock issued, organization not completed.		
12-31-45	ROYTON COALITION MINES, LTD.		

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12-31-45	RUBEROID CO., THE		
	(Eternit, Inc.		100)
	Lane Manufacturing Company, H. & D.		100
	* Ruberoid Company Limited, The		58
	(Vermont Asbestos Corporation, The		100)
9-30-45	RUBINSTEIN, INC., HELENA		
	Gourielli, Inc.		100
	H. R. Container Co., Inc.		100
	H. R. Laboratories, Inc.		100
	Jemkins Pharmaceutical Co., Inc. 1/		100
	16 East 55th Street, Inc.		100
	655 Fifth Avenue Corporation 2/		100
	* Rubinstein of Argentina, S. A., Helena (Inc.)		100
	Rubinstein, Inc., Helena (California)		100
	Rubinstein, Inc., Helena (Washington) 3/		100
	Rubinstein, Ltd., Helena (Canada)		100
	Rubinstein Produtos de Beleza, S. A. Helena (Brazil)		100
	Tone Laboratories, Inc.		100
	1/ Liquidated July 18, 1945.		
	2/ Liquidated April 30, 1945.		
	3/ Liquidated August 29, 1945.		
12-31-45	RUPPERT, JACOB		
	Ruppert Distributing Corporation		100
	Ruppert, Inc., Jacob		100
	Ruppert-Virginia, Incorporated, Jacob		100
	Southern Breweries, Incorporated		100 1/
	Temork Corporation		100
	1/ Liquidated on November 21, 1945 and the corporation was dissolved on February 21, 1946.		
10-31-45	RUSS BUILDING COMPANY		
2-28-45	RUSSEKS FIFTH AVENUE, INC.		
	* Bricco Realty Corporation		100
	* 390 Fifth Ave. Corporation		100
	Russeks Wholesale, Inc.		60
5-31-45	RUSSELL & COMPANY, SUCESORES		
	*(Bernal Estate		100) 1/
	*(Fortuna Estates		100)
	1/ Except Directors' qualifying shares representing about one-half of one percent.		
12-31-44	RUSTLESS IRON AND STEEL CORPORATION		
	* Alloy Research Corporation		100
	* British Stainless Steel Corporation		100
	* Rustless Mining Corporation		100
6-30-45	RUUD MANUFACTURING COMPANY		
10-31-45	RYAN AERONAUTICAL CO., THE		
	* Ryan Aeronautical Institute		81
	Ryan School of Aeronautics		100
	Ryan School of Aeronautics of Arizona		100
9-30-45	RYERSON & HAYNES, INCORPORATED		

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
	(S)		
4-30-45	S AND W FINE FOODS, INC.		
	* Jaybee Foods 1/		50
	* Jaybee Packing Corporation		50
	*(S and W Fine Food Products (England) Ltd.		51)
	1/ Registrant disclaims control.		
11-30-45	SACO-LOWELL SHOPS (MAINE)		
	(Kitson Machine Shop, The		100)
	(Wetallic Drawing Roll Company, The		100)
	Pawtucket Spinning Ring Company		100
	(Saco-Lowell Shops (Massachusetts)		99)
12-31-45	SAFE HARBOR WATER POWER CORPORATION		
	* Susquehanna Real Estate Company		100
12-31-45	SAFEWAY STORES, INCORPORATED		
	Acme Packing & Provision Company		100
	(Arizona Grocery Company		1/)
	Beverage Distributors, Inc.		100
	* Cortland Equipment Lessors, Incorporated		100
	Drummond Packing Company		100
	El Paso Packing Company		100
	Elburn Packing Company		100
	Glenfield Food Company		100
	Hurley Packing Company		100
	Macdonalds Consolidated Limited		100
	Mercer Warehouse Company		100
	Plymouth Products, Inc. 2/		100
	Safeway Stores Limited (Canadian)		100
	Dwight Edwards (Canada) Limited		100
	Empress Manufacturing Company Limited		100
	Fraser Valley Growers, Ltd.		100
	South San Francisco Packing and Provision Company		100
	Sterling Meat Corporation		100
	Sutter Packing Company		100
	Swanston Packing Company		100
	Wright & Patterson, Inc.		100
	1/ Percentage of control not given.		
	2/ Formerly Superior Cheese Co.		
12-31-45	SAGUENAY POWER COMPANY, LTD.		
	Alma & Jonquieres Railway Company, The		100
	* Saguenay Electric Company		100
	Saguenay Transmission Company, Limited		100
12-31-45	ST. JOSEPH LEAD COMPANY (NEW YORK)		
	Bonne Terre Farming and Cattle Company		100
	* Compania Minera Aguilar, S. A.		100
	(Compania Minera Toba, Inc.		100)
	Kansas Explorations, Inc.		100
	Lead Belt Water Company		100
	* Mine La Motte Corporation		50 1/
	St. Joseph Lead Company of Pennsylvania		100
	1/ Represents percentage of ownership of this company by the registrant, the remaining 50 percent being owned by NATIONAL LEAD COMPANY. The registrant directs the management of Mine La Motte Corporation by mutual consent only.		
12-31-45	ST. JOSEPH LIGHT & POWER COMPANY		
10-31-45	ST. LOUIS CAR COMPANY		
	St. Louis Aircraft Corporation		100
	* St. Louis Cotton Picker Company		100
	* St. Louis Lift and Equipment Corporation		100

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12-31-45	ST. LOUIS NATIONAL STOCKYARDS COMPANY		
	* East St. Louis Junction Railroad Company		100
12-31-45	ST. LOUIS PUBLIC SERVICE COMPANY		
	Public Service Equipment Company		100
	* Transit Casualty Company		76
12-31-45	ST. LOUIS, ROCKY MOUNTAIN AND PACIFIC COMPANY		
	Raton Coal Company		100
12-31-45	SALT DOME OIL CORPORATION, THE		
	* Prospecta Oel G. m. b. H. (Germany)		100
12-31-45	SAMSON UNITED CORPORATION		
	* Samson United of Canada, Limited 1/		50
	Samson United Realty and Mfg. Corporation		100
	1/ Registrant disclaims any admission of the actual existence of effective control.		
12-31-45	SAN DIEGO GAS & ELECTRIC COMPANY		
12-31-45	SAN JOSE WATER WORKS		
12-31-45	SAN MAURICIO MINING COMPANY		
12-31-45	SAN TOY MINING COMPANY		
12-31-45	SANGAMO ELECTRIC COMPANY		
	* Sangamo Company Limited		56.3
	* Wagner Electric Manufacturing Company Limited		100
	* Sangamo Weston Limited		50.86
	* Weston Electrical Instrument Company Limited		100
12-31-45	SAVAGE ARMS CORPORATION		
12-31-45	SAVOY OIL COMPANY		
8-31-45	SCHENLEY DISTILLERS CORPORATION		
	Associated Kentucky Distilleries Co.		100
	Belmont Distilling Co.		100
	Blatz Brewing Company		100
	Canadian Schenley Ltd. 1/		100
	Cresta Blanca Wine Company, Inc.		100
	California Vineyards Association	(a)	50
	Distributors of New England, Inc.		100
	Finch and Company, Joseph S.		100
	Louisville Cooperage Company		100
	Mary, Blanc & Co., Inc.		100
	Monticello Distillery Company, The		100
	New England Distilling Company, The		100
	Bernheim Distilling Company		100
	Old Charter Distillery Co.		100
	Old Quaker Company, The		100
	Pepper & Company, Jas. E.		100
	Roma Wine Company		100
	California Vineyards Association	(a)	50
	Schenley Distilleries, Inc.		100
	Schenley Distilleries, Motor Division, Inc.		100
	Schenley Distributors, Inc.		100
	Schenley Import Corporation		100
	Schenley International Corporation		100
	Schenley Laboratories, Inc.		100
	Schenley Research Institute, Inc.		100
	Stagg Company, The Geo. T.		100
	Three Feathers Distributors, Inc.		100
	Green River Distilling Company		100
	1/ Name changed from Quebec Distillers Incorporated after August 31, 1945.		
12-31-45	SCHIFF COMPANY, THE		
	Block Shoe Stores		100

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: INACTIVE COMPANIES SHOWN IN PARENTHESES
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: LINES OF CONTROL SHOWN BY INDENTATION

DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
10-31-45	SCHULTE, INC., D. A.		
	(Artmay Realty Corporation		100)
	* Bek Company, Inc., E. G.		90
	(Carladan Realty Corporation		100)
	(Condpr Realty Corporation		100)
	(Dasco Products Co., Inc.		100)
	(Demuth Realty Corporation		100)
	(Hesbern Realty Corporation		100)
	(Jeffsan Realty Corporation		100)
	(Mariart Realty Corporation		100)
	* Myrtle & Fulton Corporation		50
	(59th Street Stores, Inc.		100)
	(Pearl & Fannin Realty Corporation		100)
	(Pennball Realty Corporation		100)
	(Robsan Realty Corporation		100)
	* Schuloo Company, Inc.		97
	Schulte Leasing Corporation		100
	(Shalag Realty Corporation		100)
	(Thomas - Broadway Realty Corporation		100)
	(Turf Realty Corporation		100)
5-31-45	SCHULTE REAL ESTATE COMPANY, INC.		
	(Barnrose Realty Corporation		100)
	(Irrose Realty Corporation		100)
	Mayjay Realty Corporation		100
	(2002 Holding Corporation		100)
	Vorlat Realty Corporation		100
1-31-46	SCHUSTER & CO., INCORPORATED, ED.		
1-31-45	SCHWITZER-CUMMINS COMPANY		
12-31-45	SCOTT PAPER COMPANY		
	* Brunswick Pulp & Paper Company		50 1/
	Coos Bay Pulp Corporation		100
	Delaware Pulp Company		100
	Marinette Paper Company		100
	Menominee Company		100
	Nova Scotia Wood Pulp & Paper Company, Ltd.		100
	(Medway Hydro-Electric Power Company, Ltd.		100)
	1/ Represents percentage of ownership of this company by the registrant who disclaims any admission of the actual existence of effective control.		
12-31-45	SCOTTEN DILLON COMPANY		
12-31-45	SCOVILL MANUFACTURING COMPANY		
	(American Pin Company, The		100)
	Gilchrist Company, The (New Jersey)		100
	Hamilton Beach Manufacturing Company (Wisconsin)		100
	(Hamilton Beach Manufacturing Company, The (Connecticut)		100)
	* Mad River Company		52.8
	(Morency-Van Buren Manufacturing Company		100)
	(Oakville Company, The		100)
	Oakville Water Company, The		100
	Schrader-Scovill Company Proprietary Limited		100
	Schrader's Son, Inc., A.		100
	* Scomet Engineering Company, The		60
	Scovill Manufacturing Corporation, The		100
7-31-45	SCRUGGS-VANDERVOORT-BARNEY, INC.		
	Denver Dry Goods Company, The		100
	* Tacty, Bird, Thayer Dry Goods Company		100
	Mermod, Jaccard, and King Jewelry Company		100 1/
	1/ The registrant owns all of the outstanding common stock of this subsidiary together with 61.20% of its preferred stock or a combined ownership of both classes of 96.27%; both classes having voting privileges.		

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	SCULLIN STEEL CO.		
12-31-45	SEABOARD COMMERCIAL CORPORATION		
	* Bolton Manufacturing Corporation		100
	* Coastal Machine Works, Inc.		100
	* Lincoln Exchange Incorporated		100
	* Seabboard Consultants, Inc.		100
	* Southington Hdwe. Mfg. Company		87
9-30-45	SEABOARD FINANCE COMPANY (DELAWARE)		
	Seabboard Finance Company (Arizona)		100
	Seabboard Finance Company of California		100
	Scherer, S. A. (Corporation)		100
	Seabboard Finance Company (Oregon)		100
	Seabboard Finance Company (Washington)		100
	SEABOARD FINANCE CORPORATION (DELAWARE)		98.4
	Seabboard Finance Company of Atlanta, Inc.		100
	Seabboard Finance Company of Chattanooga, Inc.		100
	Seaboard Finance Company of Knoxville		100
	Seabboard Finance Company of Memphis, Inc.		100
	Seabboard Finance Company of New Jersey,		100
	Seaboard Finance Company of Trenton		100
	Winship Loan Plan (Arizona)		100
9-30-45	SEABOARD FINANCE CORPORATION (DELAWARE)		
	Seabboard Finance Company of Atlanta, Inc.		100
	Seabboard Finance Company of Chattanooga, Inc.		100
	Seabboard Finance Company of Knoxville, Inc.		100
	Seabboard Finance Company of Memphis, Inc.		100
	Seabboard Finance Company of New Jersey		100
	Seabboard Finance Company of Trenton, N. J.		100
12-31-45	SEABOARD OIL COMPANY OF DELAWARE		
	International Petroleum Company		100
	One (1) foreign corporation (name omitted)		100
	* Valley Pipe Line Company		50 1/
	1/ THE TEXAS COMPANY owns the remaining 50 percent controlling interest in this company.		
7-31-45	SEAGRAM & SONS, INC., JOSEPH E.		
	Browne-Vintners Co., Inc.		100
	(Browne-Vintners Massachusetts, Inc.		100)
	Calvert Distilling Co., The		100
	Assets Corporation		100
	A. & K. Beverages, Inc.		51
	Eastern Wine & Liquor Company		51
	House of Stover, Inc.		100
	(Kasko Distillers Products Corp.		100)
	National Wine & Liquor Co., Inc.		51
	Calvert Distillers Corporation		100
	Distillers Products Sales Corporation	(a)	37.5
	Kessler Distilling Co., Inc., Julius		100
	(Lord Calvert Distilleries, Inc.		100)
	(Maryland Club Distilling Co., Inc.		100)
	Maryland Distillery, Inc.		100
	(Maryland Pure Rye Distillery, Inc.		100)
	Pharma-Craft Corporation, The	(b)	35
	Carstairs Bros. Distilling Co., Inc.		100
	Carstairs Distillers Corporation		100
	Dant & Dant of Kentucky		100
	(Distillers Product Sales Corporation, The		100)
	Distillers Warehouses, Inc.		100
	Jones and Company, Inc. Paul		100
	(Jones & Company, Paul		100)
	(Mattingly & Moore Distillery Co.		100)
	(Duffy Malt Whiskey Co.		100)
	Gallagher & Burton, Inc.		100
	Hunter-Wilson Distilling Co., Inc.		100
	Jameson & Company, Inc., William		100
	(Jefferson County Distillery Co.		100)
	McKenna, Inc., H.		100
	(Meadville Distillery, Inc.		100)

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7-31-45	SEAGRAM & SONS, INC., JOSEPH E. (Continued)		
	Old Lewis Hunter Distillery Company		100
	(Mount D'Or Wine Co., Inc.		100)
	Pharma-Craft Corporation, The	(b)	65
	(Peabody, Inc., Mary		100)
	Seagram-Distillers Corporation		100
	Distillers Products Sales Corporation	(a)	62.5
	Seagram, Inc. (Kentucky)		100
	Frankfort Distilleries, Incorporated		100
	(Antique Distillery Co.		100)
	Frankfort Distillers Corporation		100
	(Old Baker Distillery Co.		100)
	(Seagram, Inc. (Nebraska)		100)
	(Small Grain Distilling Co.		100)
12-31-45	SEAGRAVE CORPORATION, THE		
1-31-45	SEARS, ROEBUCK AND CO. 1/		
	Adler Manufacturing Company		100
	Algon Realty Company		100
	* Allstate Fire Insurance Company	(a)	37.6
	* Allstate Insurance Company		100
	* Allstate Fire Insurance Company	(a)	62.4
	(American Heating Co. Chicago		100)
	(B. and O. Cash Store, The		100)
	(Becker, Ryan and Company		100)
	(Benjamin Franklin Paint and Varnish Co.		100)
	Central Realty Company		100
	DeSoto Paint & Varnish Company		100
	(Donelan Company, The		100)
	Dunbar Kapple Inc.		82.86
	(Ess-Ar Drug Co., Inc. (New York)		100)
	(Feihleman & Co., Inc. L.		100)
	(Feihleman's, Inc.		100)
	Fleet Maintenance, Incorporated		100
	(Halliburton-Abbett Company		100)
	Harvey Service, Inc.		100
	(King Sewing Machine Corporation		100)
	(Lady Janis, Inc.		100)
	Lordstown Depot Management, Inc.		100
	Marshall Stove Co.		60
	(Velddy Instrument Company		100)
	Newark Stove Company		60
	Norwood Manufacturing Company, The		100
	(Oppenheimer-Alsop Company		100)
	Pacific Paint & Varnish Co.		100
	Port Newark Lumber and Material Company		100
	Rose Stores, Inc., Henry		100
	Rundle Manufacturing Company		100
	Sears Finance Corporation		100
	Sears International, Inc.		100
	(Sears, Roebuck and Co. (Ohio)		100)
	Sears, Roebuck and Co. (Wisconsin)		100
	Sears, Roebuck and Co., Ltd.		100
	Sears, Roebuck and Co., S. A.		100
	(Steen Varnish Co., John A.		100)
	Terminal Freight Handling Company		100
	* Six (6) corporations (names omitted)		2/

1/ The registrant has investments in a number of other companies representing, in some instances, substantial percentages of their outstanding capital stock (but in no instance 45% or more of their voting stock). The registrant disclaims control of any of these companies.
2/ The registrant owns fifty percent or less but more than forty-five percent of the voting stock of each.

9-30-45	SECURITIES ACCEPTANCE CORPORATION (DELAWARE)		
	(General Credit Corporation		100) 1/
	(Securities Acceptance Corporation of Iowa		100) 1/
	(Securities Acceptance Corporation of Nebraska		100) 1/
	(Securities Acceptance Corporation of South Dakota		100) 1/

1/ The registrant is the beneficiary under agreements of trust whereby Francis P. Matthews and Clarence L. Landen, as trustees, own all of the capital stock of these companies, for the benefit of the stockholders of the registrant.

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12-31-45	SECURITIES INVESTMENT CO. OF ST. LOUIS		
	Broadway Insurance Agency, Inc.		100
	* Midwestern Fire & Marine Insurance Co.		100
	Securities Credit Co.		100
	Securities Loan Co. (Missouri)		100
	Securities Loan Co. (Tennessee)		100
12-31-45	SECURITY STORAGE COMPANY		
3-31-45	SEEGER-SUNBEAM CORPORATION		
6-30-45	SEEMAN BROTHERS, INC.		
10-31-45	SEIBERLING RUBBER COMPANY		
	Seiberling Metal Products Company		100
	Seiberling Rubber Company, Incorporated, The		100
	Seiberling Rubber Export Company		100
12-31-45	SEMLER, INCORPORATED, R. B.		
12-31-45	SENECA FALLS MACHINE COMPANY		
3-31-45	SENTINEL RADIO CORPORATION		
	*(Electrical Research Laboratories, Inc.		100)
	*(Sentinel, Inc.		100)
12-31-45	SENTRY SAFETY CONTROL CORPORATION		
	*(Film Circulation Corporation		100)
	*(Theatre Products Company, Inc.		100)
	*(Universal Sound System, Inc.		100)
	* Willoughby Pictures, Inc., Bertram		50
6-30-45	SERRICK CORPORATION, THE		
	*(Three (3) Domestic Companies (names omitted)		100)
10-31-45	SERVEL, INC.		
	(Hercules Products, Ltd. (Canada)		100)
	Servel (Canada) Limited		100
12-31-45	SETON LEATHER COMPANY		
	* Wilmington Enameling Company		100
11-30-45	SHAMROCK OIL AND GAS CORPORATION, THE		
12-31-45	SHARON STEEL CORPORATION		
	Detroit Seamless Steel Tubes Company 1/		100
	* MULLINS MANUFACTURING CORPORATION		32.5 2/
	Niles Rolling Mill Company, The		70
	* PITTSBURGH STEEL COMPANY		3/
	(Youngstown Iron & Steel Company, The		100)

1/ The registrant purchased all the outstanding capital stock of this company in April 1945.
2/ Represents percentage of ownership in this company by the registrant who disclaims any admission of the actual existence of effective control.
3/ Percentage of control omitted. The registrant owned 52,080 shares of common stock which it sold during 1946.

12-31-45	SHARP & DOHME, INCORPORATED (MARYLAND, 1929)		
	Mulford Biological Laboratories		100
	Mulford Company, H. K.		100
	Sharp & Dohme (Canada) Ltd.		100
	Sharp & Dohme, Incorporated (Maryland, 1926) 1/		100
	Sharp & Dohme, Limited		100
	Sharp & Dohme (Mexico) S. A.		100

1/ This company was dissolved March 26, 1945.

12-31-45	SHATTUCK COMPANY, FRANK G.		
	Conniff Sales Co., Inc.		100
	Garret Purchasing Corporation		100
	Garret Realty Corporation		100

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12-31-45	SHATTUCK COMPANY, FRANK G. (Continued)		
	* 220 West 57th St. Corporation		100
	635 Broad Corporation		100
	(2289 Broadway Corporation		100)
	Schrafft & Sons Corporation, W. F.		100
	Schrafft's Sales Corporation		100
	Wallace & Co.		100
12-31-45	SHATTUCK DENN MINING CORPORATION		
	* Arizota Corporation		90
	* 79 Lead-Copper Company		60
	Zuni Milling Company		100
12-31-45	SHAWMUT ASSOCIATION		
	* County Bank & Trust Co.		66.8
	* Everett National Bank		93.3
	* Hingham Trust Co.		76.9
	* Lexington Trust Co.		59.7
	* Melrose Trust Co.		79.99
	* Merchants National Bank of Salem		71.5
	* Needham National Bank		54.9
	* Newton National Bank		77.7
	* Winchester National Bank		66.8
	* Winchester National Bank Building Trust		1/
	1/ Percentage of control not given.		
2-28-45	SHEAFFER PEN COMPANY, W. A.		
	*(Wasp Pen Company, Inc., The		100)
12-31-45	SHELL UNION OIL CORPORATION		
	* Shell Development Company		50
	* Shell Oil Company of Canada, Limited		50
	* Shell Canadian Tankers, Limited		100
	* Shell Oil Company of British Columbia, Limited		100
	Shell Oil Company, Incorporated		100
	Hooper Oil Company		100
	* Shell American Petroleum Company		49.88 1/
	Shell Chemical Corporation		100
	Washington Refining Company		100
	* Shell Pipe Line Corporation		100
	1/ Represents percentage of ownership of this company by its parent. The registrant disclaims any admission of the actual existence of effective control.		
12-31-45	SHELLER MANUFACTURING CORPORATION		
	Bailey Products Corporation		100
	Hardy Manufacturing Corporation		100
12-31-45	SHERMAN LEAD COMPANY		
12-31-45	SIERRA TRADING CORPORATION		
12-31-45	SIGNAL OIL AND GAS COMPANY		
	California Machinery & Supply Co., Ltd.		100
	* Financiera Industrial Panamericana, S. A.		70
	* Pacific Northwest Terminals Co.		60
	(Signal Oil and Gas Company of Washington		1/)
	Signal Oil Company		100
	Arrow Transportation Company		100
	Sysco, Inc.		100
	System Freight Service		100
	Modern Carloading Co.		100
	System San Diego Express		100
	* Signal Royalties Company		100
	* Southwest Exploration Company		65.5
	System Transportation Company		100
	(United States Refining Co., Ltd.		1/)
	1/ Percentage of control not given.		
12-31-45	SIGNAL PETROLEUM COMPANY OF CALIFORNIA, LTD.		

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12-31-45	SIGNODE STEEL STRAPPING COMPANY		
	* Damen Avenue Industrial Corporation		100
	* Eby-Spencer Company, The		78.93
	* Parker Machine Works Inc.		100
	* Signode International Ltd.		40.81 1/
	1/ Represents percentage of ownership in this company by the registrant who disclaims any admission of the actual existence of effective control.		
12-31-45	SILESIAN-AMERICAN CORPORATION		
	* Giesche Fabryka Chemiczna Spolka Akcyjna		100
	* Giesche Spolka Akcyjna		100
	* Societe Anonyme Miniere et Industrielle		87.9
12-31-45	SILEX COMPANY, THE		
	Hartford Products Corporation, The		100
	Silex Company, Ltd., The		100
	Silex Service Corporation, The		100
12-31-45	SILVER DIVIDE MINES COMPANY		
12-31-45	SILVER KING COALITION MINES COMPANY		
12-31-45	SILVER KING WESTERN MINING AND MILLING COMPANY		
12-31-45	SILVER SHIELD MINING & MILLING COMPANY		
12-31-45	SILVER STANDARD MINING COMPANY		
12-31-45	SILVER SUMMIT MINING COMPANY		
12-31-45	SIMMONS COMPANY		
	American Acceptance Corporation		100
	Brasfield and Company, Incorporated, George F.		100
	Compania Simmons, S. A. (Mexico)		100
	Patterson Mills Company, Incorporated		100
	* Roanoke Bank and Trust Company		100
	Roanoke Mills Company		99.9
	General Garment Manufacturing Company, Incorporated		100
	Rosemary Manufacturing Company		100
	* Simco Limited (England)		100
	Simmons International Limited		100
	Simmons Limited (Canada)		100
	*(Ideal Bedding Company (Canada)		100)
1-31-45	SIMON & CO., INC., FRANKLIN		
	*(Arthur & Company, Ltd.		100)
	Bramley Associates, Inc.		100
	Four Hundred and Sixteen Fifth Avenue Corporation, The		100
	*(418 Fifth Avenue Corporation		100)
	5 West 37th Street Corporation		100
	Turnpike Corporation, The		100
12-31-45	SIMONDS SAW AND STEEL COMPANY		
	Abrasive Company		100
	Abrasive Company of Canada, Arvida, Limited		100
	* Miner Saw Manufacturing Company, J. H.		95
	Simonds Canada Saw Company, Limited		100
12-31-45	SIMPLICITY PATTERN CO., INC.		
	Du Barry Patterns, Limited		100
	Dominion Patterns, Limited		100
	(Excella Pattern Company, Limited		100)
	Mid-West Homes Corporation		100
	Pictorial Patterns Pty. Limited		100
	(Pictorial Review Company, Limited		100)
	Simplicity Patterns, Limited		100

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12-31-45	SINCLAIR OIL CORPORATION		
	Consolidated Casualty Insurance Co.		100
	Sinclair Cuba Oil Company, S. A.		100
	Sinclair Oil Company (a Venezuelan corporation)		100
	Sinclair Prairie Oil Company		100
	Sinclair Refining Company		100
	Richfield Oil Corporation of N. Y.		100
	Sherwood Brothers, Inc.		100
	Sinclair Wyoming Oil Company		100
	Repollo Oil Company		100
	* Venezuelan Petroleum Company		85.4
	* Compania Consolidada de Petroleo		100
	Nineteen (19) companies 1/		100
	* Thirteen (13) companies 1/		2/
	1/ Names omitted.		
	2/ Controlled companies; percentage of control omitted.		
12-31-45	SIOUX CITY GAS AND ELECTRIC COMPANY		
	* IOWA PUBLIC SERVICE COMPANY		58.05
	* Nebraska Public Service Company		*100
	* Penn-Western Service Corporation	(a)	34.96
	* Penn-Western Service Corporation	(a)	22.37
	*(Sioux City Service Company 1/		100)
	* Penn-Western Service Corporation	(a)	4.27
	* South Dakota Public Service Company		100
	* Yankton Gas Company		100
	1/ Company is in process of liquidation.		
12-31-45	SIOUX MINES COMPANY		
12-31-45	SKELLY OIL COMPANY		
	*(Community Service Station Company		
	Perry Petroleum Company		98.8)
	Skelpo Products Company		100
			100
12-31-45	SLOSS-SHEFFIELD STEEL & IRON COMPANY		
	* Sloss Iron and Steel Company		100
6-30-45	SMITH & CORONA TYPEWRITERS, INC., L. C.		
	Corona Building & Improvement Co.		100
	Hulse Manufacturing Co.		100
	(Liberty Typewriter Company		100)
	(Miller-Bryant-Pierce, Inc.		100)
	* Smith & Corona Schreibmaschinen G.m.b.H., L. C.		100
	Smith & Corona Typewriters of Canada Limited, L. C.		100
	Smith & Corona Typewriters, Limited, L. C. (England)		100
7-31-45	SMITH CORPORATION, A. O.		
	Sawyer Electrical Mfg. Co.		100
	Smith Meter Company		100
12-31-45	SMUGGLER MINING COMPANY, LTD.		
12-31-45	SOCONY-VACUUM OIL COMPANY, INCORPORATED		
	(Bavarian Oil and Gas Corporation		67)
	* Brilliant Transportation Company, S. A. (Panama)		1/
	* Colombian Petroleum Company		49.91
	* Compagnie Commerciale des Petroles (Roumania)		1/
	* Compagnie des Huiles "Sinco" (France)		1/
	* Compagnie Industrielle des Petroles (France)		1/
	* Compagnie Industrielle des Petroles au Maroc (Morocco)		1/
	* Compagnie Industrielle des Petroles de l'Afrique du Nord, S. A. (Algeria)		1/
	* Mazout-Transports (France)		1/
	* "Sinclair" Compagnie Franco-Americaine des Combustibles Liquides (France)		1/
	* Comania Comercial Vacuum S. A. (Mexico)		1/
	* Deutsche Vacuum Oel A. G. (Germany)		1/
	* Ardolbergbau, A. G. (Germany)		1/

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12-31-45	SOCONY-VACUUM OIL COMPANY, INCORPORATED (Continued)		
	* Dick Oil Corporation		50
	* Driveway Service, Incorporated		50
	Frank Harris Floyd, Inc.		100
	General Petroleum Company of California		100
	(General Petroleum Corporation (Nevada)		100)
	(General Pipe Line Company of California		100)
	General Terminal Company		100
	Southwestern Wharf Company		100
	Gilmore Asphalt and Road Oil Company		100
	Gilmore-Snyder Company		100
	General Petroleum Company, Inc.		100
	* Gibraltar Vacuum Oil Company Limited (Gibraltar)		1/
	Independent Oil Company, Inc. of Pennsylvania		75
	* Intava, Inc.		50
	* Island Development Company, The		100
	* La Junta Petroleum Company		50
	Magnolia Petroleum Company		99.99+
	Harrison Oil Company		98.96
	Houston County Timber Company		99.96
	Magnolia Pipe Line Company		99.99+
	Magnolia Radio Corporation		100
	Safety Casualty Company		99.92
	Martin & Schwartz, Inc.		50 2/
	Precision Development Company		100
	Mediterranean Refining Company		100
	* Naftaspol, A. S. (Czechoslovakia)		1/
	* Near East Development Corporation		50
	* New Granada Oil Company		100
	* Norsk Vacuum Oil Company A/S (Norway)		1/
	* O/Y Vacuum Oil Company A/S (Finland)		1/
	* Raffineria de Napoli, S. A. I. (Italy)		1/
	* Societa Impianti Provviste Olii Minerali (Italy)		1/
	* Raffineries de la Vacuum Oil Company, S. A. F. (France)		1/
	* Sinu Oil Company		50
	Socony Paint Products Company		100
	* Socony-Vacuum Development Company		100
	* Socony-Vacuum Exploration Company		100
	* Socony-Vacuum Oil Company of Canada, Limited		1/
	* Socony-Vacuum Oil Company of Colombia		100
	* Socony-Vacuum Oil Company of Venezuela		100
	Socony-Vacuum Oil Corporation		100
	* Socony-Vacuum Transportation Company, Limited (Canada)		1/
	* Standard Transportation Company, Ltd. (Hong Kong)		1/
	* South American Gulf Oil Company		50
	Spencer Petroleum Company		100
	Standard Oil Company of New York (Delaware)		100
	* Standard-Vacuum of Croatia, Inc. (Jugoslavia)		1/
	* Standard-Vacuum Oil Company		50
	* Tubara Oil Company		50
	* Ultramar Petroleum Company		50
	* Three (3) Argentine companies 3/		100
	* Vacuum Oil Company A. B. (Sweden)		1/
	* Vacuum Oil Company A. G. (Austria)		1/
	* Vacuum Oil Company A.-G (Switzerland)		1/
	* Vacuum Oil Company A/S (Denmark)		1/
	* Vacuum Oil Company A. S. (Czechoslovakia)		1/
	* Vacuum Oil Company of Canary Islands, S. A. E.		1/
	* Vacuum Oil Company (Ireland) Limited		1/
	* Vacuum Oil Company, Ltd. (England)		1/
	* Vacuum Oil Company R. T. (Hungary)		1/
	* Vacuum Oil Company S. A. (Poland)		1/
	* Vacuum Oil Company S. A. B. (Belgium)		1/
	* Vacuum Oil Company S. A. d. R. (Roumania)		1/
	* Vacuum Oil Company S. A. Z. (Spain)		1/
	* Vacuum Oil Company S. A. F. (France)		1/
	* Vacuum Olii Maatschappij, N. V. (Holland)		1/
	* Vacuum, Societa Anonima Prodotti Petroliferi (Italy)		1/
	Wadhams Oil Company		100
	* Well Surveys, Incorporated		50
	White Eagle Oil Purchasing Company, Inc.		100

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	SOCONY-VACUUM OIL COMPANY, INCORPORATED (Continued)		
	* Seventeen (17) foreign companies 2/		1/
	* Seven (7) foreign companies 3/		1/
	* Five (5) foreign companies 3/		50
	* Two (2) domestic companies 4/		50
	* Six (6) foreign companies 5/		50
	* Several other companies		6/
6-30-45	SOLAR AIRCRAFT COMPANY		
12-31-45	SOLAR MANUFACTURING CORPORATION		
	Solar Capacitor Sales Corp.		100
	Soloo, Inc.		100
12-31-45	SONOCO PRODUCTS COMPANY		
	* Sonoco Products Company of Canada, Ltd.		87.3
12-31-45	SONOTONE CORPORATION		
	* Sonotone Credit Corporation		100
2-28-45	SONTAG CHAIN STORES CO., LIMITED		
	(Hollywood Supply Co.		100)
12-31-45	SOSS MANUFACTURING COMPANY		
12-31-45	SOUNDVIEW PULP COMPANY		
	*(Hartford Eastern Railway Company		100)
	Lyman Timber Company		100
	* Monroe Logging Company, Inc.		50 1/
	Puget Sound & Baker River Railway Company	(a)	50
	Puget Sound & Baker River Railway Company	(a)	50
12-31-45	SOUTH AMERICAN GOLD & PLATINUM COMPANY		
	Anglo-Colombian Development Co., Ltd.		100
	Colmer Company, Inc.		100
	Compania Minera Choco Pacifico, S. A.		100
	Compania Minera de Narino		100
	Compania Minera del Andagueda		81.66
	Empresa Electrica del Andagueda, Inc.	(a)	17.50
	*(Compania Minera del San Pablo		55)
	Empresa Electrica del Andagueda, Inc.	(a)	32.50
	Pacific Metals Corporation		60
	(Compania Minera Choco Pacifico		100)
	Empresa Electrica del Andagueda, Inc.	(a)	50
11-30-45	SOUTH BEND LATHE WORKS		
12-31-45	SOUTH CAROLINA ELECTRIC & GAS COMPANY		
12-31-45	SOUTH CAROLINA POWER COMPANY		
1-31-45	SOUTH COAST CORPORATION, THE		
	South Shore Oil and Development Company		1/

2/ The registrant owns directly 23.44 percent and indirectly 41.57 percent of the outstanding shares, the indirect ownership being subject to a voting trust agreement under which the registrant is entitled to appoint two of the four voting trustees. The registrant's voting control is considered as 50 percent.
3/ Names omitted.
4/ Represents percentage of ownership held indirectly by the registrant through consolidated domestic subsidiaries. All names omitted.
5/ Represents percentage of ownership held indirectly by the registrant through foreign subsidiaries. All names omitted.
6/ The registrant owns minority stock interests in these companies. Names, number and percentage of control omitted.

1/ Represents percentage of ownership in this company by its parent who disclaims any admission of the actual existence of effective control except with the concurrence of its 50 percent joint owner.

1/ "Registrant disclaims control of the South Shore Oil and Development Company. This company was organized by the registrant who received all of the capital stock issued. This stock was distributed as a dividend to stockholders of the registrant. One (1) director of the registrant is also director of the South Shore Oil & Development Company, and one (1) person is Treasurer of both companies."

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12-31-45	SOUTH IRON BLOSSOM MINING COMPANY		
12-31-45	SOUTH PITTSBURGH WATER COMPANY		
9-30-45	SOUTH PORTO RICO SUGAR COMPANY		
	Central Romano Corporation		100
	Dominican Company		100
	Ingenio Santa Fe, C. por A.		100
	South Porto Rico Sugar Company (Puerto Rico)		100
	South Porto Rico Sugar Company Trading Corporation		100
12-31-45	SOUTH STANDARD MINING COMPANY		
12-31-45	SOUTHERN ADVANCE BAG & PAPER CO., INC.		
	Advance Land & Timber Company, Inc.		100
	*North Louisiana & Gulf Railroad Company		95 1/
12-31-45	SOUTHERN CALIFORNIA EDISON COMPANY, LTD.		
	Edison Securities Company		100
12-31-45	SOUTHERN CALIFORNIA GAS COMPANY		
12-31-45	SOUTHERN CALIFORNIA WATER COMPANY		
12-31-44	SOUTHERN COLORADO POWER COMPANY		
12-31-45	SOUTHERN COUNTIES GAS COMPANY OF CALIFORNIA		
12-31-45	SOUTHERN INDIANA GAS AND ELECTRIC COMPANY		
12-31-45	SOUTHERN NATURAL GAS COMPANY		
	Alabama Gas Company		100
	Alabama Natural Gas Corporation		100
	Apex Gas Company, Inc.		100
	Birmingham Gas Company		87.5
	Huntsville Gas Company		100
	Southern Production Company, Inc.		100
12-31-45	SOUTHERN NEW ENGLAND TELEPHONE COMPANY, THE		
	*Woodbury Telephone Company, The		41.28 1/

1/ Represents percentage of ownership of voting stock of this company by the registrant who disclaims any admission of the actual existence of effective control.

12-31-45	SOUTHERN PHOSPHATE CORPORATION		
	Carey, Baxter & Kennedy, Inc.		100
12-31-45	SOUTHLAND PAPER MILLS, INC.		
12-31-45	SOUTHLAND ROYALTY COMPANY		
2-28-45	SOUTHWESTERN ELECTRIC SERVICE COMPANY		
12-31-45	SOUTHWESTERN GAS AND ELECTRIC COMPANY		
	*(Southwest Arkansas Utilities Corporation		100)
8-31-44	SOUTHWESTERN PUBLIC SERVICE COMPANY		
10-31-45	SPALDING & BROS., INC., A. G.		
	Spalding & Bros. of Canada, Ltd. A. G.		100
	Spalding Sales Corporation		100
6-30-45	SPARKS-WITHINGTON COMPANY, THE		
	Litchfield Manufacturing Company		100
	*Radio Sparton, S. A.		100
	Sparton of Canada, Limited		100
12-31-45	SPEAR & COMPANY		

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
9- 1-45	SPENCER KELLOGG AND SONS, INC.		
	*Spencer Kellogg and Sons Limited (Canada)		100
	*Spencer Kellogg and Sons Inc. (Philippines)		100
12- 1-45	SPENCER SHOE CORPORATION		
	Daly Bros. Shoe Co., Inc.		100
	Tri-Flex Shoe Company		100
	(Two (2) companies names and percent control omitted)		
12-31-45	SPERRY CORPORATION, THE		
	Ford Instrument Company, Inc.		100
	Sperry Gyroscope Company, Inc.		100
	* Sperry Gyroscope Company, Ltd.		100
	Wheeler Insulated Wire Company, Incorporated, The	(a)	57
	* Wright's Automatic Machinery Company		50 1/
	Vickers, Incorporated		100
	* Light-Meter Corporation of America		92.5
	*(Rectifier Corporation of America		51)
	* Selenium Corporation of America		93.5
	*(Tellurium Corporation of America		53.3
	Wheeler Insulated Wire Company, Incorporated, The	(a)	43
	Wheeler Insulated Wire Company, The		100
	1/ Represents percentage of ownership in this company by its parent. The registrant disclaims any admission of the actual existence of effective control.		
8-31-45	SPICER MANUFACTURING CORPORATION		
	* Birfield Industries, Limited (England)		1/
	*Hardy-Spicer & Company, Limited		1/
	Brown-Lipe Gear Company		100
	* Hayes Steel Products, Limited (Ontario)		1/
	Parish Pressed Steel Company		100
	(Salisbury Axle Company		100)
	* Societe Glaenzer Spicer of Courbevoie (France)		1/
	1/ Registrant disclaims the admission of the actual existence of effective control.		
12-31-45	SPIEGEL, INC.		
	Beverly's, Inc.		100
	Beverly Dress Shops, Inc.		100
	Beverly-Altoona, Inc.		100
	Beverly-Evansville, Inc.		100
	Beverly-Grand Rapids, Inc.		100
	Beverly-Greenville, Inc.		100
	Beverly-Olean, Inc.		100
	Beverly-Shreveport, Inc.		100
	Beverly-Wilmington, Inc.		100
	Dorteh Stove Works, Inc.		100
	Interstate Accounts Service, Inc.		97.2
	Retailer's Adjustment Bureau		100
	* J. & R. Motor Supply Company		100
	Metropole Building Company		100
	Sally Chain Stores, Inc.		100
	Straus & Schram, Inc.		100
12-31-45	SPRAGUE ELECTRIC COMPANY		
12-31-45	SPRING VALLEY COMPANY, LTD.		
12-31-45	SPROUSE-REITZ CO. INC.		
12-31-45	SQUARE D COMPANY		
	*(Kollman Instrument Company		100)
	* Square D Company Canada, Ltd.		37.26 1/
	*Acton Tool Company		100 1/
	1/ Represents percentage of ownership of this company by its parent. The registrant disclaims any admission of the actual existence of effective control.		

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6-30-45	SQUIBB & SONS, E. R.		
	Globe Collapsible Tube Corporation		100
	Lentheric, Incorporated		100
	Lentheric of Canada, Limited		100
	Lentheric International Corporation		100
	*Lentheric Limited		100
	*Three (3) European Subsidiaries (names omitted)		100
	Squibb Properties Corporation		100
	*Jones Estate Corporation		68
	Letheric S. A. Inc.		100
	Squibb Products Inc.		100
	Squibb & Sons Argentina, Sociedad Anonima, E. R.		100
	Squibb & Sons do Brasil, Inc., E. R.		100
	Squibb & Sons de Cuba, S. A., E. R.		100
	Squibb & Sons Inter-American Corporation, E. R. (Del.)		100
	Squibb & Sons Inter-American Corporation, E. R. (N. Y.)		100
	Squibb & Sons International Corporation, E. R.		100
	Squibb & Sons of Canada, Limited, E. R.		100
	Squibb & Sons de Mexico, S. A., E. R.		100
	(Squibb & Sons, S. A., E. R. (France) 1/		100)
	1/ Has no assets.		
10-31-45	STAHL-MEYER, INC.		
	(Ferris & Company, Inc., F. A.		100)
	(Peoria Packing Co., Inc.		100)
	(Peterman & Company, Inc. Andrew		100)
	Stahl Garage, Inc., Otto		100
12-31-45	STALEY MANUFACTURING COMPANY, A. E.		
	* Staley Manufacturing Co. (London) Ltd., A. E.		100
	Staley Sales Corporation		100
	* Staley's South Africa (Pty.) Ltd.		100
12-31-45	STANDARD BRANDS INCORPORATED		
	*(Alliance Food Products Limited (England)		100)
	Bowman & Company, Inc.		100
	Canard Corporation		100
	* Cia. Fleischmann Colombiana Inc. (Delaware)		100
	* Compania de Levadura Fleischmann, S. A. (Cuba)		100
	* Fleischmann Argentina Incorporated (Delaware)		100
	Fleischmann Corporation, The		100
	Fleischmann Distilling Corporation, The		100
	Churchill Distilling Co., The		100
	(Daviess County Distilling Corporation, The		100)
	Fleischmann Distilling Sales Corporation, The		100
	Gaer Sons Company, The Joseph		100
	* Fleischmann Ecuatoriana Inc. (Delaware)		100
	Fleischmann Malting Company, The		100
	* Fleischmann Peruana Inc. (Delaware)		100
	Fleischmann Transportation Company, The		100
	* Fleischmann Uruguaya Incorporated (Delaware)		100
	* Pan American Standard Brands Inc. (Delaware)		100
	* Royal Baking Powder (Proprietary) Limited (South Africa)		100
	Shefford Cheese Company, Inc.		100
	(North Shore Food Products Co.		100)
	Southern States Foods, Inc.		100
	* Standard Brands of Asia Incorporated (Delaware)		100
	* Standard Brands of Brazil, Inc. (Delaware)		100
	(Standard Brands of California		100)
	* Standard Brands of the Philippines Inc. (Delaware)		100
	* Standard Brands Limited (Canada)		100
	* Standard Brands Limited (England)		100
	*(Aintree Company Limited, The (England)		100)
	Standard Food Products, Inc.		100
	Standard Margarine Co., Inc.		100
	Strong, Cobb and Company, Inc.		100
12-31-45	STANDARD BREWING COMPANY OF SCRANTON		

REGISTRANTS AND SUBSIDIARIES

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12-31-45	STANDARD CAP AND SEAL CORPORATION		
	* Frigid Transport Company, Inc.		100
	* Standard Cap and Seal Corporation of Cuba		100
12-31-45	STANDARD DREDGING CORPORATION (NEW JERSEY)		
	* Bair Island Corporation		60.08
	Chippewa Steamship Corporation		100
	(North American Dredging Company of Texas		100)
	Standard Dredging Corporation (Delaware)		100
	Standard Dredging Corporation (New York)		100
6-30-45	STANDARD FORGINGS CORPORATION		
12-31-45	STANDARD GAS AND ELECTRIC COMPANY		
	California Oregon Power Company, The		50.02
	(California-Oregon Power Company		96.92)
	Empresa de Servicios Publicos de los Estados Mexicanos, Sociedad Anonima		100
	Horseshoe Lake Oil and Gas Company		100
	LOUISVILLE GAS AND ELECTRIC COMPANY (DELAWARE)		93.9
	LOUISVILLE GAS AND ELECTRIC COMPANY (KENTUCKY)	(a)	46.61
	Kentucky West Virginia Gas Company	(b)	40
	LOUISVILLE TRANSMISSION CORPORATION (KENTUCKY)		98.5
	Louisville Transmission Corporation (Indiana)		100
	Ohio Valley Transmission Corporation		100
	LOUISVILLE GAS AND ELECTRIC COMPANY (KENTUCKY)	(a)	6.56
	* MARKET STREET RAILWAY COMPANY		39.67
	* MOUNTAIN STATES POWER COMPANY		46.5
	OKLAHOMA GAS AND ELECTRIC COMPANY		50.59
	PHILADELPHIA COMPANY		96.78
	(Chestnut and Harmer Railroad Company		100)
	*Monongahela Street Railway Company	(c)	4.9
	*Citizens Traction Co., The		13.14
	*Penn Street Railway Company		100
	Consolidated Gas Company of the City of Pittsburgh, The		71.17
	*Consolidated Traction Company		98.78
	*Ardmore Street Railway Company		100
	*Central Traction Company, The		97.29
	*Central Passenger Railway Company		100
	*Duquesne Traction Company, The		88.56
	*Duquesne Street Railway Company, The		100
	*Port Pitt Traction Company		100
	*Pittsburgh Traction Company, The		99.46
	DUQUESNE LIGHT COMPANY		100
	Allegheny County Steam Heating Company		100
	*Monongahela Street Railway Company	(c)	4.9
	Equitable Auto Company		100
	Equitable Real Estate Company		100
	*Monongahela Street Railway Company	(c)	5
	(Equitable Sales Company		100)
	Finleyville Oil and Gas Company		100
	*Monongahela Street Railway Company	(c)	5
	Kentucky West Virginia Gas Company	(b)	60
	*Monongahela Street Railway Company	(c)	4.9
	*Morningside Electric Street Railway Company, The		100
	*Pittsburgh Railways Company		100
	*Allegheny, Bellevue and Perrysville Railway Company		100
	*Allenport and Roscoe Electric Street Railway Company, The		100
	*Ben Avon and Emsworth Street Railway Company		100
	*Ben-Air Street Railway Company		100
	*Cedar Avenue Street Railway Company		100
	*East McKeesport Street Railway Company		100
	*Mt. Washington Street Railway Company		100
	*Mt. Washington Tunnel Company		100
	*Pittsburgh, Canonsburg and Washington Railway Company		100
	*Pittsburgh & Charleroi Street Railway Company		100
	*Pittsburgh Motor Coach Company		100
	*Superior Avenue & Shady Avenue Street Railway Company		100

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12-31-45	STANDARD GAS AND ELECTRIC COMPANY (Continued)		
	PHILADELPHIA COMPANY (Continued)		
	Pittsburgh Railways Company (Continued)		
	* United Traction Company of Pittsburgh		99.75
	* Federal Street and Pleasant Valley Passenger Railway Company		53.57
	* Glenwood and Dravosburg Electric Street Railway Company		100
	* McKeesport and Reynoldton Passenger Railway Company, The		100
	* Pittsburgh, Allegheny and Manchester Traction Company, The		100
	* Pittsburg, Allegheny and Manchester Passenger Railway Company		100
	* Pittsburgh Union Passenger Railway Company		100
	* Second Avenue Passenger Railway Company		100
	* Second Avenue Traction Company		100
	* Second Avenue Traction Company, The		100
	* Washington and Canonsburg Railway Company		100
	* West End Traction Company		100
	* Pittsburgh, Crafton and Mansfield Street Railway Company		100
	* Pittsburgh, Neville Island and Corsopolis Railway Company		100
	* Pittsburgh and West End Railway Company		100
	* West Liberty and Suburban Street Railway Company		100
	* West Shore Electric Street Railway Company		100
	Pittsburgh and West Virginia Gas Company		100
	Equitable Gas Company		100
	Philadelphia Oil Company		100
	* Seventeenth Street Incline Plane Company		100
	Public Utility Engineering and Service Corporation		100
	WISCONSIN PUBLIC SERVICE CORPORATION		100
	Menominee and Marinette Light and Traction Company		100
	Wisconsin Valley Improvement Company		39.1
12-31-45	STANDARD OIL COMPANY (INDIANA)		
	Dragnats, Inc.		100
	Indoil Chemical Company		100
	Laramie Oil Company		54.7
	(Mexican Petroleum Corporation of Louisiana, Inc.		100)
	Murphy-Miles Oil Company, The		100
	PAN AMERICAN PETROLEUM & TRANSPORT COMPANY		78.6
	American Oil Company, The (Maryland)		100
	(American Oil Company of Massachusetts		100)
	Lord Baltimore Filling Stations, Incorporated		100
	Mexican Petroleum Corporation (Maine)		100 1/
	Pan American Gas Company		100
	Pan American Pipe Line Company		100
	Pan American Production Company		100
	Pan American Refining Corporation		100
	Mexican Petroleum Corporation of Georgia		100
	Pan American Petroleum Corporation		100
	Stanolind Oil and Gas Company		100
	Crowley Oil and Mineral Company		82.1
	Dickey Oil Company, The		100
	Midwest Commissary Company, The		100
	Permian Oil Corporation		100
	Shannon Gas and Electric Company, The		100
	Stanblind Building Corporation		100
	Yount-Lee Pipe Line Company		100
	Stanolind Oil Purchasing Company		100
	Stanolind Pipe Line Company		100
	Superla Laboratories, Inc.		100
	Sweetwater Oil Company		80
	UTAH OIL REFINING COMPANY		75.2
	Utah Oil Building Corporation		100
	1/ Excluding directors' qualifying shares.		
12-31-45	STANDARD OIL COMPANY (KENTUCKY)		
	*Refiners Oil Corporation		100

REGISTRANTS AND SUBSIDIARIES

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12-31-45	STANDARD OIL COMPANY (NEW JERSEY)		
	* Agentia Americana		100
	* Aktieselskapet Ostlandske Petroleumscompagni		55.7
	* Aktieselskapet Norsk Amerikansk Mineraloljecompagni		99.98
	* Aktieselskapet Tiger	(a)	59
	* Aktieselskapet Vestlandske Petroleumscompagni		99.99
	* Aktieselskapet Tiger	(a)	39
	* Norsk Amerikansk Petroleums Co. A/S		99.87
	* Nine (9) foreign companies 1/		96
	* One (1) foreign company 1/		94.44
	Ancon Insurance Company, S. A.		100
	* Anglo-American Oil Company, Limited		100
	* Agwi Petroleum Corporation, Limited		100
	*(Standard Oil and Refining Company, Limited		100)
	* Anglo-American Oil Company Pension Trust Limited		100
	* British Mexican Petroleum Company, Limited, The		100
	* Redline-Ollio Limited		100
	* Chetwin Newark and Company (1920) Limited		72.28
	* Cleveland Petroleum Company Limited		51.46
	* British Oil Storage Company Limited		100
	* Petroleum Storage & Finance Corporation Limited		100
	*(One (1) foreign company 1/		100)
	* Irish-American Oil Company, Limited		100
	* Purfleet Deep Wharf & Storage Company, Limited		100
	* Standard Candle Company Limited		68.61
	* Baltisch-Amerikanische Petroleum-Import Gesellschaft Mit Beschraenkter Haftung		100
	Butterworth System, Incorporated		100
	Caloric Company, The		100
	Carter Oil Company, The		100
	Leader Oil Company		100
	*(Minnelusa Oil Corporation		100)
	Powerine Company, The		100
	Colonial Beacon Oil Company		99.96
	Kesbec, Inc.		75
	Sylvestre Utilities Company, Inc.	(b)	68.99
	Sylvestre Oil Company, Inc.	(c)	92.72
	* Compagnie Algerienne des Petroles Standard		99.97
	* Entrepots du Carobier S. A.		76.66
	* Standard Oil Company of Morocco		99.45
	*(Compagnie Pan Americaine de Petroles et de Transports, S. A.		100)
	Companhia Maritima Brasileira		100
	Comparia Nativa de Petroleos, Soc. Anon.		99 +
	Compania Petrolera San Cristobal, S. A.		100
	Compania Seaboard Dominicana de Petroleo, C. por A.		63.13
	Compania Transportadora de Petroleos		99 +
	Creole Petroleum Corporation	(d)	93.14
	Compania de Petroleo Lago		100
	Daggett and Ramsdell		100
	Daggett & Ramsdell (Canada) Limited		100
	* Det Danske Petroleums Aktieselskab		82.39
	* A/S Kalundborg Olieraffinaderi		55.17
	* Hid islenska steinolihlutafjelag		97.14
	* Skandinavisk Amerikanska Petroleum Aktiebolaget		99.9
	* Deutsch-Amerikanische Petroleum-Gesellschaft		100
	* Deutsch-Amerikanische Petroleum-Gesellschaft Verkaufs-Niederlassung G. m. b. H., Wien 2/		100
	* Mineraloel-Raffinerie vorm. August Korff	(e)	.2
	* Two (2) foreign companies		100
	Domestic Coke Corporation		100
	* Ebano Asphalt-Werke Aktiengesellschaft		100
	* Ebano Asphalt-Werke Aktiengesellschaft Verkaufsniederlassung Wien Ges. m. b. H.		100
	* Enas Gesellschaft fuer Strassenbaubedarf mit beschraenkter Haftung		100
	* Vereinigte Asphalt-und Teerprodukten-Fabriken Gesellschaft mit beschraenkter Haftung		100
	* Entrepot der Standard Amerikaansche Petroleum Campagnie N. V.	(f)	50
	Esso Standard Oil, S. A.		100
	Esso Standard Oil (Antilles) S. A.		100
	Esso Standard Oil (Caribbean) S. A.		100
	Esso Standard Oil (Central America) S. A.		100
	*(Standard Oil Company of Nicaragua		100)

REGISTRANTS AND SUBSIDIARIES

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
: COMPANIES NOT INCLUDED IN REGISTRANTS' CONSOLIDATED STATEMENTS INDICATED BY ASTERISKS
: LINES OF CONTROL SHOWN BY INDENTATION

DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	STANDARD OIL COMPANY (NEW JERSEY) (Continued)		
	European Gas & Electric Company		81.68
	* Magyar Amerikai Olajipari Reszvenytarsasag		100
	* Porak Company, The		63.93
	* One (1) foreign company 1/		50.24
	* One (1) foreign company 1/		100
	* One (1) foreign company 1/		50.22
	Gilbert & Barker Manufacturing Company		100
	Gilbert & Barker Manufacturing Company Limited		100
	Haitian Petrpleum Company		56.41
	Hope Producing Company		100
	(Huasteca Petroleum Company		99.13)
	(Tamiahua Petroleum Company		100)
	*(Pan American Company		100)
	(Tuxpan Petroleum Company		100)
	Humble Oil & Refining Company		72.13
	Humble Oil & Refining Company of Georgia		100
	Humble Pipe Line Company		100
	* Salt Flat Water Company		58.58
	*(Spanish Peak Oil Company		63.8)
	* Wilbarger Water Company 3/		53.05
	Imperial Oil, Limited		70.08
	Creole Petroleum Corporation	(d)	.2
	Esso of Canada Limited		100
	(Esso Limited		100)
	Foothills Oil and Gas Company, Limited		80.83
	Southwest Petroleum Company, Limited		62.73
	(Imperial Oil Limited (Newfoundland)		100)
	(Imperial Oil Refineries, Limited		100)
	Imperial Oil Shipping Company Limited		100
	Imperial Pipe Line Company, Limited, The		100
	International Petroleum Company, Limited		60.09
	Caribbean Securities Limited		100
	Cordillera Investments Limited		100
	Andian National Corporation, Limited		97.86
	International Ecuadorean Petroleum Company	(g)	60
	Tropical Oil Company		99.99
	One (1) foreign company 1/		100
	Macdonald Company, The		100
	Twenty-three (23) foreign companies 1/		100
	Ioco Townsite, Limited		100
	(La Compagnie d'Exploration de Gaspe Limitee		99.99)
	Lowery Petroleums Limited		52
	Maple Leaf Petroleum Limited		100
	Norcanols Oil and Gas Limited		92.75
	(Northwest Company, Limited		100)
	Oil Transport Securities Limited		100
	Royalite Oil Company, Limited		67.82
	Dalhousie Oil Company, Limited		51
	*(Mid-West Petroleum Corporation Limited, The		99.8)
	Madison Natural Gas Company, Limited		100
	Valley Pipe Line Company Limited		99.99
	* One (1) foreign company		57.14
	St. Clair Processing Corporation Limited		100
	Transit and Storage Company		100
	Transit and Storage (South America) Limited		100
	One (1) foreign company 1/		100
	* One (1) foreign company 1/		55
	* One (1) foreign company 1/		100
	* One (1) foreign company 1/		100
	*(Two (2) foreign companies 1/		100)
	* One (1) foreign company 1/		100
	* One (1) foreign company 1/		79.36
	* One (1) foreign company 1/		100
	* One (1) foreign company 1/		89.65
	* One (1) foreign company 1/		95.85
	* One (1) foreign company 1/		100
	* International Co.		100
	International Ecuadorean Petroleum Company	(g)	40

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	STANDARD OIL COMPANY (NEW JERSEY) (Continued)		
	Interstate Natural Gas Company, Incorporated		53.96
	Interstate Oil Pipe Line Company	(h)	41.9
	Yale Oil Pipelines, Inc.		100
	* Jadew Corporation		100
	*"La Columbia" Societa Marittima per Trasporto di Petrolio e derivati	(i)	66.56
	Lago Oil & Transport Company, Limited		100
	* Lago Shipping Company Limited		100
	Lubricantina Sociedad Anonima		99 +
	McKamie Gas Cleaning Company		50.01
	Mediterranean Standard Oil Co.		100
	(Mexican Petroleum Company		99.13)
	* Mineraloel-Raffinerie vorm. august Korff	(e)	95.44
	Montreal Pipe Line Company, Limited		100
	* Osakeyhtio Nobel-Standard Aktiebolag		66.66
	* O/Y Kanter A/B		100
	* Rederiaktiebolaget Nobel-Standard		100
	Pan American Compania Argentina de Petroleos Sociedad Anonima		99 +
	Panama Transport Company		100
	Plantation Pipe Line Company		50.40
	Portland Pipe Line Company		100
	* Romano-Americana		100
	*"Sperantza" S. A.		58.7
	(Sociedad Anonima Surtidores "Wico"		99 +)
	* Societa Anonima Lubrificanti Emilio Foltzer		86.8
	* Societa Italiana Lubrificanti Bedford		100
	* Societa Italo-Americana pel Petrolio		89.34
	*"La Columbia" Societa Marittima per trasporto di Petrolio e derivati	(i)	30.64
	* Societa Petrolifera Italiana	(j)	19.9
	* One (1) foreign company 1/		100
	* One (1) foreign company 3/		66.66
	* Societa Petrolifera Italiana	(j)	41.17
	* Societe Bedford Iberique, S. A. 3/		99.45
	* Sociedad Espanola de Asfaltos Calol S. A.		55
	* Societe Mediterraneenne des Petroles		99.86
	* Societe Tunisienne des Petroles Standard		75.56
	* Societe Tunisienne pour les Transports de Carburants		99.75
	Stanco Incorporated		100
	* Stanco (Australia) Pty. Limited		100
	Stanco (Canada) Limited		100
	Stanco Distributors, Incorporated		100
	Standard Oil Company of Canada, Limited		100
	* Standard Oil Company (Nfld.) Limited		100
	* Stanco Limited		100
	* Stanco Societe Anonyme Francaise		98.5
	Standard Alcohol Company		100
	* Standard American Petroleum Company		87.62
	*"Bedford Petroleum Company," Societe Anonyme Belge	(k)	99.16
	* R. Melot & Cie. 3/		100
	*(One (1) foreign company 1/	(l)	5.5)
	* One (1) foreign company 1/	(m)	22
	* Compagnie Industrielle Atlas, S. A.	(n)	99
	*"Bedford Petroleum Company," Societe Anonyme Belge	(k)	.17
	* Compagnie Petrolifere Nationale, Societe Anonyme	(o)	.32
	* Standard Luxembourgeoise des Petroles 4/	(p)	.33
	*(One (1) foreign company 1/	(l)	5.5)
	* One (1) foreign company 1/	(m)	.63
	* Compagnie Petrolifere Nationale, Societe Anonyme	(o)	98.04
	*"Bedford Petroleum Company," Societe Anonyme Belge	(k)	.16
	* Compagnie Industrielle Atlas, S. A.	(n)	.17
	* Standard Luxembourgeoise des Petroles 4/	(p)	.07
	*(One (1) foreign company	(l)	20.)
	* One (1) foreign company	(m)	22.58
	* Standard Luxembourgeoise des Petroles 4/	(p)	99.6
	*"Bedford Petroleum Company," Societe Anonyme Belge	(k)	.16
	* Compagnie Industrielle Atlas, S. A.	(n)	.83
	* Compagnie Petrolifere Nationale, Societe Anonyme	(o)	1.63
	*(One (1) foreign company	(l)	20.)
	* One (1) foreign company	(m)	22.58
	* Standard Amerikaansche Petroleum Compagnie N. V.		66.04
	* Entrepot der Standard Amerikaansche Petroleum Compagnie N. V.	(f)	50
	* One (1) foreign company		100
	* One (1) foreign company		78

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	STANDARD OIL COMPANY (NEW JERSEY) (Continued)		
	Standard Catalytic Company		80
	* Standard-Mineraloelprodukte A. G.		99.84
	* Flexflam A. G.		95
	* Societe Anonyme du Primagaz		97.5
	Standard Oil (Canal Zone) Company		100
	Standard Oil Company (Bahamas), Ltd.		100
	Standard Oil Company of Brazil		100
	Standard Oil Company Chile, Sociedad Anonima Comercial		99 +
	Standard Oil Company of Cuba		100
	* Standard Oil Company of Egypt, S. A., The		100
	* Beckwith & Company Limited		100
	* Standard Oil Company (Malta) Limited		100
	Standard Oil Company of New Jersey		100
	Esso Incorporated		100
	Interstate Oil Pipe Line Company	(h)	58.1
	Penola Inc.		100
	Standard Oil Company of Pennsylvania	(q)	17.79
	Standard Oil Company of Pennsylvania	(q)	82.21
	Tuscarora Oil Company, Limited		99.96
	* Standard Oil Company of Portugal		100
	Standard Oil Company of Puerto Rico		99.98
	Standard Oil Company, Sociedad Anonima Argentina		99 +
	Standard Oil Company, Sociedad Anonima Uruguaya 5/		100
	Standard Oil of Trinidad Limited		100
	Standard Oil Development Company		100
	Standard Oil Export Corporation		100
	* Standard Petroleum Co.		99.8
	* Standard vyrobky mineralnich oleju a. s.		100
	* Svenska Petroleum Aktiebolaget Standard		99 +
	*(Aktiebolaget Lyse		51.66)
	* Fastighetsaktiebolaget Nybrogatan 6		99.2
	* Nya Rederiaktiebolaget Hoggarn		99.8
	Sylvestre Oil Company, Inc.	(c)	6.54
	Sylvestre Utilities Company, Inc.	(b)	28.57
	United Petroleum Securities Corporation		67.5
	* Standard Francaise des Petroles, S. A.		83.63
	* Compagnie Generale des Petroles pour l'Eclairage et l'Industrie, S. A.		67.7
	*(Derives Chimiques des Gaz, S. A.		53.75)
	* Distilleries de France, S. A.		98.6
	* Societe Anonyme Marocaine Le Bitume Liquide		98.5
	* Wariel Tankschiff Rhederei Gesellschaft mit beschraenkter Haftung		100
	*(West India Oil Company, S. A.		100)
	West India Oil Company, Sociedad Anonima Petrolera Argentina		99 +
	*(West India Oil, Inc. 6/		100)
	One (1) foreign company		99 +
	* Two (2) foreign companies		100

1/ Name (or names) omitted.
2/ Name subsequently changed in February 1946 to Standard Oil Company Von Oesterreich G. m. b. H.
3/ Company is in liquidation.
4/ Formerly Standard Luxemburgische Mineralol-Gesellschaft.
5/ Formerly "West India Oil Company" Sociedad Anonima Uruguaya.
6/ Formerly Standard Oil Company, Inc. (Puerto Rico).

12-31-45	STANDARD OIL COMPANY, THE (OHIO)		
	* Bell-Western Corporation		51
	* Bell-Western Oil Company		51
	Canfield Oil Company, The		100
	* Canfield Tank Line Company		98.25
	* Columbia Pipe Line Company		66.67
	Fleet-Wing Corporation		100
	* L. D. Corporation (Allied Corp.)		100
	* Ohio Emergency Pipelines, Inc.		66.67
	*(Refiners, Inc.		100)
	Sohio-Fleeting, Inc.		100
	Sohio Petroleum Company		100
	Sohio Pipe Line Company		100
	Sohio Western Pipelines, Inc.		100
	*(Solar Refining Company, The		100)

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	STANDARD OIL COMPANY OF CALIFORNIA (DELAWARE)		
	* American Bitumuls Company		98.2
	* American Overseas Petroleum Company		50 1/
	* Arabian American Oil Company		50 1/
	* Bahrein Petroleum Company Limited, The		50 1/
	* Balboa Transport Corporation		100
	* California Texas Oil Company, Limited		100
	* California Asphalt Products Proprietary Limited		100
	* California Texas Oil Company (Overseas) Limited		100
	* Caltex (Africa) Limited		100
	* Caltex Ceylon Limited		100
	* Caltex (India) Limited		100
	* Caltex Limited		100
	* Caltex (Australia) Oil Development Proprietary Limited		100
	* Caltex Oil (N. Z.) Limited		100
	* Texas Company (New Zealand) Limited, The		100
	* Caltex (Philippines) Inc.		100
	* Caltex Queensland Proprietary Limited		100
	* Ceylon Petroleum Company Limited		100
	* N. V. Nederlandsche Pacific Tankvaart Maatschappij		100
	* Société Californie Texas des Petroles, S. A. E.		100
	* Texas Company (China) Ltd., The		100
	* Texas Shipping Company (China) Limited, The		100
	California Asphalt Corporation		100
	*(California Colombia Petroleum Company Limited	(a)	50)
	California Commercial Company, Inc.		100
	California Company, The (California)		100
	California Oil Company, The		100
	* Foreign Tankship Corporation		100
	Murphy Oil Company		100
	* California Standard Oil Company, Limited		100
	(California Company, The (Texas)		100)
	*(California Eastern Company Limited	(b)	50)
	*(California Ecuador Petroleum Company		100)
	*(California Magdalena Petroleum Company Limited	(c)	50)
	* California Petroleum Exploration Company		100
	California Pipe Line Company		100
	California Research Corporation		100
	* California Spray-Chemical Corporation		59.9
	*(Orthotec, Inc.		100)
	*(San Jose Spray Manufacturing Co.		100)
	* California Standard Company, The		100
	* Altoba Agencies Limited		72
	* Caloil Corporation Limited		100
	* Conrad Exploration Company Limited		100
	* Standard Development Company Limited		100
	* California Standard Exploration Company Limited	(d)	50
	*(Egyptian Desert Petroleum Company Limited		100)
	*(Societe California Egyptienne des Petroles		100)
	* South Mediterranean Oilfields Limited		50 1/
	* California Standard Oil Company		100
	* California Standard Oil Company de Mexico		100
	* California-Texas Investments Limited		50 1/
	* Col-Tex Refining Company		63
	* Compania Colombiana de Petroleo Eldorado, S. A.		50 1/
	* Compania Colombiana de Petroleo El Neta, S. A.		100
	* Compania Colombiana de Petroleo Santander, S. A.		100
	* Compania Colombiana de Petroleo Sierra Nevada, S. A.		100
	* Compania Colombiana de Petroleo Tolima, S. A.		100
	* Compania de Petroleo Antioquia, S. A.		100
	* Compania de Petroleo Atlantico, S. A.		100
	* Compania de Petroleo Caldas, S. A.		100
	* Compania de Petroleo Cundinamarca, S. A.		100
	* Compania de Petroleo Marine, S. A.		100
	* Contact Filtration Company		73
	* Far Eastern Petroleum Company Limited		100
	*(California Colombia Petroleum Company Limited	(a)	50)
	*(California Eastern Company Limited	(b)	50)
	*(California Magdalena Petroleum Company Limited	(c)	50)
	* California Standard Exploration Company Limited	(d)	50

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	STANDARD OIL COMPANY OF CALIFORNIA (DELAWARE) (Continued)		
	Federal Engineering Corporation		100
	Central Counties Company		100
	* Compania Comercial California S. A.		100
	* Golconda Petroleum Corporation		73.3
	* Pacific Tankers Inc.		60
	* Huntington Beach Company		63.6
	* Huntington Beach Cemetery Association		100
	* International Bitumen Emulsions Corporation		100
	* Canadian Bitumuls Company Limited		85.1
	(Minerals and Metals Associates, Inc.		100)
	Murvale Oil Company		100
	* Pacific Public Service Company	(e)	0.14
	* N. V. Nederlandsche Pacific Petroleum Maatschappij		50 1/
	* N. V. Petroleum Maatschappij Sadjira		100
	Oronite Chemical Company		100
	(Pacific Coast Company		100)
	Pacific Oil Company (California)		100
	(Pacific Oil Company (Delaware)		100)
	(Pacific Oil Company (Oregon)		100)
	* PACIFIC PUBLIC SERVICE COMPANY	(e)	47.98
	* Arrowhead and Puritas Waters Inc.		100
	* COAST COUNTIES GAS AND ELECTRIC COMPANY		67.6
	*(Coast Industrial Gas Company		100
	* Coast Natural Gas Company		100
	* Gas Lines, Inc.		100
	* Natural Gas Corporation of California		100
	* Standard Pacific Gas Line Incorporated	(f)	35.7 1/
	(Pasotex Petroleum Company		100)
	Pasotex Pipe Line Company		100
	* Richmond Exploration Company		100
	*(Richmond Pacific Company		100)
	*(Richmond Petroleum Company		100)
	* Richmond Petroleum Company of California		100
	* Richmond Petroleum Company of Colombia		100
	* Richmond Petroleum Company of Venezuela		100
	* Coro Petroleum Company		50 1/
	Stanavo Specification Board, Inc.		100
	Standard Gas Company		100
	Standard Gasoline Company		100
	(Standard Management and Operating Corporation		100)
	Standard Oil Company (Alaska)		100
	(Standard Oil Company (Arizona)		100)
	*(Standard Oil Company (California)		95.9)
	(Standard Oil Company (Idaho)		100)
	(Standard Oil Company (Oregon)		100)
	(Standard Oil Company (Texas)		100)
	(Standard Oil Company (Utah)		100)
	Standard Oil Company (Washington)		100
	* Standard Oil Company of British Columbia Limited		100
	*(Dominion Oil Company Limited		100)
	*(Dominion Oil Limited		100)
	*(Fuel Oil Sales Limited		100)
	*(Island Pacific Oil Company Limited		100)
	*(Signal Oil Company Limited		100)
	*(Standard Stations Limited		100)
	(Standard Oil Company of California (Utah)		100)
	(Standard Oil Company of Delaware		100)
	Standard Oil Company of Texas		100
	*(Kettleman and Inglewood Corporation		50) 1/
	*(Kettleman Oil Corporation, Ltd.		50) 1/
	(Standard Oil Company of Utah		100)
	*(Standard Oilfields Limited		100)
	* Standard Pacific Gas Line Incorporated	(f)	14.3 1/
	(Standard Pipe Line Company		100)
	Standard Stations, Inc.		100
	* Trans-Arabian Pipe Line Company		50 1/
	* United Overseas Petroleum Company Limited		50 1/

1/ Represents percentage of ownership of this company by its parent. The registrant disclaims any admission of the actual existence of effective control.

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
6-30-45	STANDARD PRODUCTS COMPANY, THE		
	* Backstay Standard Company, Limited		100
	* Krentler Building Limited		100
12-31-45	STANDARD SILVER-LEAD MINING COMPANY		
	* Slocan Silver Mines, Limited		51.6
12-31-45	STANDARD STEEL SPRING COMPANY		
	Muehlhausen Spring Corporation		100
	(One (1) Company (name omitted)		60)
12-31-45	STANDARD STOKER COMPANY, INC., THE		
	*(Lower Stoker Company (Canada) Ltd., The		1/)
	* Read Machinery Co., Inc.		2/
	* Readco Bakers Machinery and Equipment Sales Co.		100
	1/ Registrant owns 495 shares out of 500 shares of voting stock outstanding of this company.		
	2/ Registrant owns 31,454 shares out of 32,000 shares of common stock (voting) outstanding of this company; also 1,495 shares out of 1,520 shares of non-voting comson stock, Class A, outstanding together with 78 warrants for the purchase of 780 shares of such stock out of warrants outstanding for the purchase of 1120 shares.		
12-31-45	STANDARD TUBE COMPANY, THE		
6-30-45	STARRETT COMPANY, THE L. S.		
12-31-45	STARRETT CORPORATION		
	Starrett Brothers and Eken, Incorporated		100
	Wall and Hanover Street Realty Company, The		100
12-31-45	STEEL PRODUCTS ENGINEERING COMPANY, THE		
4-30-45	STEEP ROCK IRON MINES LIMITED		
12-31-45	STEIN & COMPANY, A. (ILLINOIS)		
	Columbia Narrow Fabric Company		69.13
	Peace Dale Braiding Company		82.69
	Stein & Company, A. (Delaware)		100
	Stein & Company, Limited, A.		83.33
	Stein Properties, Inc.		100
	Stein Western Hemisphere Trading Corp., A.		100
12-31-45	STERCHI BROS. STORES, INC.		
12-31-45	STERLING ALUMINUM PRODUCTS INC.		
	Sterling Corporation, The		100
12-31-45	STERLING BREWERS, INC.		
12-31-45	STERLING DRUG INC.		
	American Ferment Co., Inc.		100
	Bayer Company, Limited, The		100
	(Bayer Medicine Co., Inc., The		100)
	Canadian Ironized Yeast Company (1939) Ltd.		100
	Carter, Cummings and Co., Ltd.		100
	Cellasin Co., Inc., The		100
	Centaur Company Limited, The		100
	Chapin Company, The		100
	Compania Argentina Sydney Ross Incorporada, S. A.		100
	(Cook Laboratories of Canada Ltd.		100)
	Cook-Waite Laboratories, Inc.		100
	Dodson Medicine Company, J. G.		100
	Drew Pharmacal Co., Inc.		100
	General Drug Company		100
	International Advertising Service, Incorporated		100
	Invicta Proprietaries, Limited		100
	Milks Emulsion Company, The		100
	Myal Company		99.4
	Myal Company (n.z.) Limited		100
	Phillips Chemical Co., Ltd., The Chas. H.		100

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	STERLING DRUG INC. (Continued)		
	Proprietary Agencies (Aust.) Pty. Ltd.		100
	Salvo Chemical Corporation		100
	Scott and Turner, Limited (England)		100
	Scott and Turner (Ireland) Limited		100
	Tyneside Tinprinters, Limited		100
	Stearns & Company of Canada, Limited, Frederick		100)
	(Stearns & Company, Inc., Frederick		100
	Stearns and Company (N. Z.) Limited		100
	Sterling Distributors Limited (Canada)		100)
	(Sterling Drug Inc. (1942)		100
	Sterling Products (Limited)(Canada)		100
	Sterling Products International, Incorporated (Delaware)		100
	Sterling Products International, Inc. (New Jersey)		100
	Sterling Products International, S. A. (Guatemala)		100
	Sterling Products (S. A.) Proprietary, Ltd. (South Africa)		100
	Sterling Remedy Company		100
	Sydney Ross Co., The		100
	Sydney Ross Co. of Colombia, The		100
	Sydney Ross Co. (Peru) Limitada, S. A., The		100
	Sydney Ross Co. S. A. (Mexico)		100
	Thompson-Koch Company		100
	Val-O-Cain Corporation, The		100
	Wells and Richardson Company, Limited		100
	Winthrop Chemical Company, Inc.		100)
	(Fairchild Brothers and Foster		100)
	(Metz Laboratories, Inc., H. A.		100
	Winthrop Products Inc.		100
	Laboratorios Winthrop Ltda. (Brazil)		100
	Laboratorios Winthrop Limitada (Colombia)		100
	Laboratorios Winthrop Ltda. (S. R. L.) (Argentina)		100
	Laboratorios Winthrop Limitada (Uruguay)		100
	Laboratorios Winthrop Limitada (Chile)		100
	Laboratorios Winthrop S. A. (Mexico)		100
	Laboratorios Winthrop S. A. (Peru)		100
	Laboratorios Winthrop S. A. (Venezuela)		100
	Two (2) foreign companies		1/
	A number of domestic and foreign companies		1/
	1/ Names and percentages of control omitted.		
12-31-45	STERLING ENGINE COMPANY		
5-31-45	STERLING INC.		
	Sterfurn, Inc.		100
	Sun Glow Industries, Inc.		95.56
12-31-45	STEWART-WARNER CORPORATION		
	Alemite Company of Northern California		100
	Alemite Corporation		100
	Bassick Company, The		100
	Stewart-Warner-Alemite Corp'n. of Canada		100
	*(Sure Pack Equipment Corporation		100)
	37 West 65th Street Cor'n, The		100
1-31-45	STIX, BAER AND FULLER COMPANY		
	(Arthur Real Estate Company		100)
	(Contract Supply Company		100)
	(Grand Leader Realty Company		1/)
	Leader Building Company		100
	1/ The sole directors of Grand Leader Realty Company are also three of the six directors of the registrant. The registrant disclaims any admission of the actual existence of effective control.		
5-31-45	STOKELY-VAN CAMP, INC.		
	* Hawaiian Fruit Packers, Ltd.		76.67
	Hoopeston Canning Co., The		100
	Plymouth Packing Co., Inc.		100
	Roach Company, The W. R.		70.06
	Stokely Foods, Inc.		98
	* Stokely-Van Camp of Canada, Ltd.		100
	* Telkico Water Company		73
	Van Camp's, Inc.		100

REGISTRANTS AND SUBSIDIARIES

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
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: LINES OF CONTROL SHOWN BY INDENTATION

DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	STONE & WEBSTER, INCORPORATED		
	Farmdo, Inc.		100
	* Northern Boulevard Development Corporation		100
	San Salvador Development Company, Inc.		100
	* Staten Island Coach Company, Inc.		80
	Stone & Webster and Blodget, Incorporated 1/		100
	Stone & Webster Building, Incorporated, The		100
	Stone & Webster Engineering Corporation		100
	Stone & Webster Realty Corporation		100
	Stone & Webster Service Corporation		100
	* Stonebridge Building Corporation		100
	* West Texas Mortgage Loan Co.		80
	1/ Name changed to Stone & Webster Securities Corporation on January 21, 1946.		
11-30-45	STORKLINE FURNITURE CORPORATION		
12-31-45	STROCK & CO., INC., S.		
	*(Newburgh Woolen Co., Inc.		100)
1-31-45	STROUSS-HIRSHBERG COMPANY, THE		
	Griswold Company, The		100
12-31-45	STUDEBAKER CORPORATION, THE		
	Studebaker Corporation of Canada, Limited, The		100
	Studebaker Export Corporation, The		100
	Studebaker Pacific Corporation, The		100
	Studebaker Sales Corporation of America, The		100
12-31-45	SUBURBAN ELECTRIC SECURITIES COMPANY		
	Middlesex and Boston Street Railway Company		100
	Norumbega Park Company		100
12-31-45	SULLIVAN MACHINERY COMPANY		
	* Canadian Sullivan Machinery Company, Ltd.		100
	* Compagnie Sullivan, Societe Anonyme (Bruxelles)		100
	* Compagnie Sullivan, Societe Anonyme (Paris)		100
	* Sullivan Machinery Company, (Africa) (Proprietary) Ltd.		100
	* Sullivan Machinery Company, Ltd., (Australia)		100
	* Sullivan Machinery Company, Ltd., (England)		100
12-31-45	SUN CHEMICAL CORPORATION		
	Contracting Division A. C. Horn Corporation		100
	General Printing Ink Corporation of Canada, Limited		96.6 1/
	Horn Company, Inc., A. C.		100
	Horn Company of Texas, A. C.		100
	Horn Products Company, Inc.		100
	Horn Research Laboratories, Inc.		100
	Hornkem Corporation		75 2/
	* Hudson Paint & Varnish, Inc. 3/		100
	Impregnole Corporation		100
	Kelly Company, E. J.		100
	Michigan Research Laboratories, Inc.		100
	Retail Distributors, Inc.		100
	(Savedneer Corporation		100)
	Warwick Chemical Corp.		100
	Warwick Wax Co. Ind.		100
	Warwick Wax Refining Company, Inc.		100
	1/ Remaining outstanding shares are directors' qualifying shares.		
	2/ Remaining 25 percent was subsequently acquired April 10, 1946.		
	3/ Subsequently acquired January 8, 1946.		
12-31-45	SUN OIL COMPANY (NEW JERSEY)		
	British Sun Oil Company, Limited		100
	Compania Sunoco de Cuba		100
	Cordero Mining Company		100
	Horse Heaven Mines, Inc.		100

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	SUN OIL COMPANY (NEW JERSEY) (Continued)		
	* Netherlands Sun Oil Company		100
	* Belgian Sun Oil Company, S. A.		100
	* Delutol Oil Company, S. A.		100
	* Deutz Olie Handel, S. A.		100
	* N. V. Deutz Olie Handel		100
	Sperry-Sun Well Surveying Company		100
	Sun Oil Company, Limited		100
	Sun Oil Company of Ohio, The		100
	(Sun Oil Line Company of Michigan		100)
	Sun Pipe Line Company (Texas)		99.875
	Sun Pipe Line Company of Illinois		100
	Sun Shipbuilding & Dry Dock Company		100
	North Chester Realty Company		100
	(Sun Transportation Company		98.8)
1-31-45	SUN RAY DRUG CO.		
	48th & Marion Street Realty Co.		100
12-31-45	SUNDSTRAND MACHINE TOOL CO.		
	American Broach & Machine Company		100
12-31-45	SUNRAY OIL CORPORATION		
12-31-45	SUNSHINE CONSOLIDATED, INC.		
	* Big Creek Apex Mining Company		70
12-31-45	SUNSHINE MINING COMPANY		
7-31-45	SUPER MOLD CORPORATION OF CALIFORNIA		
12-31-45	SUPERHEATER COMPANY, THE		
	* Air Preheater Corporation, The		100
	* Combustion Engineering Company, Inc.		75.13
	* Combustion Engineering Company, Ltd. (Canada)		100
	* Combustion Publishing Company, Inc.		100
	* Equipment Erection Company		100
	* Furnace Engineering Company (Delaware)		66.2
	* Furnace Engineering Company, Inc. (New York)		93
	*(Hedges-Walsh-Weidner Company, The		100)
	*(Heine Boiler Company		100)
	* N. V. Carbo-Union Industrie Maatschappij		100 1/
	* Kohlenscheidungs-Gesellschaft		51 1/
	*(Raymond Brothers Impact Pulverizer Co., The		100)
	* Lummus Company, The		39.64
	* Superheater Company, Limited, The		63.66
	* Two (2) foreign companies 1/		1/ 2/
	1/ The registrant reports its aggregate investment in this company and the three others so designated is carried on its books at nominal value, and disclaims any admission of the actual existence of effective control.		
	2/ Names and percents of control omitted.		
8-31-45	SUPERIOR OIL COMPANY, THE		
	* Four (4) Companies (names and percentage control omitted)		
12-31-45	SUPERIOR STEEL CORPORATION		
12-31-45	SUTHERLAND PAPER COMPANY		
12-31-45	SWANSEA CONSOLIDATED MINING COMPANY		
12-31-45	SWEETS COMPANY OF AMERICA, INC., THE		
	* Sweets Company of America, Inc., The (Delaware)		100

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10-27-45	SWIFT & COMPANY (ILLINOIS)		
	Arnold Bros., Inc.		100
	Corkran, Hill & Company, Incorporated		100
	Derby Foods, Inc.		100
	Hammond Company, G. H.		100
	Harrison By-Products Company		100
	Industrial Patents Corporation		100
	Irwin Bros., Inc.		100
	Jobbers National Collection Agency, Inc.		100
	Joyner & Company, Incorporated, V. W.		100
	* Lawrence Leather Company, L. C.		96.7
	Metropolitan Hotel Supply Company		100
	Neuhoff Packing Company		100
	Omaha Packing Company		100
	* Pauly & Pauly Cheese Company		75
	Plankinton Packing Co.		100
	(Pond Company, E. K.		100)
	Premier Ice Company		100
	St. Louis Hotel Supply Company		100
	St. Louis Independent Packing Company		100
	* Security Mutual Casualty Company		84
	Swift Canadian Co., Limited		100
	Hammond Company (Canada) Limited, G. H.		100
	Swift and Company (Kentucky)		100
	Swift and Company of Nevada		100
	Consumers Cotton Oil Co.		100
	Swift and Company (New Jersey)		100
	Swift & Company Packers		100
	* Swift & Company, Inc. (Rhode Island)		84.5
	Swift and Company (West Virginia)		100
	Van Wagenen and Schickhaus Company		100
	* Victor Fertilizer Company, The		51
	* Ten (10) Foreign Companies (names omitted)		100
12-31-45	SYLVANIA ELECTRIC PRODUCTS INC.		
	Colonial Radio Corporation		100
	*(One (1) company		1/)
	* Two (2) companies 2/		1/

1/ Names and percents of control omitted.
2/ One of these companies was organized in December 1945 but did not commence business within the calendar year.

12-31-45	SYMINGTON GOULD CORPORATION, THE		

REGISTRANTS AND SUBSIDIARIES

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	(T)		
12-31-45	TACONY-PALMYRA BRIDGE COMPANY		
12-31-45	TALCOTT, INC., JAMES		
12-31-45	TAMARACK & CUSTER CONSOLIDATED MINING CO.		
12-31-45	TAMPA ELECTRIC COMPANY		
4-30-45	TAPPAN STOVE COMPANY, THE		
4-30-45	TAR BABY MINING COMPANY		
9-30-45	TAYLOR-COLQUITT CO.		
	*(Taylor-Colquitt Co. of New Jersey		70)
12-31-45	TAYLOR MILLING CORPORATION		
	Distribution and Storage, Inc.		100
	Taylor Milling Company		100
	Visalia Milling Company		100
	West Coast Wharf & Storage Company		100
12-31-45	TELAUTOGRAPH CORPORATION		
12-31-45	TENNESSEE CORPORATION		
	Capital Fertilizer Company		87½
	New Haven Copper Co., The		100
	North Carolina Exploration Company		100
	Tennessee Copper Company		99.1 1/
	(U. S. Phosphoric Products Corporation of Florida		100)

1/ Excluding directors' qualifying shares.

12-31-45	TENNESSEE GAS AND TRANSMISSION COMPANY		
12-31-45	TERMINAL REFRIGERATING AND WAREHOUSING CORPORATION		
	* Consolidated Terminal Corporation		100
12-31-45	TEXAS COMPANY, THE (DELAWARE)		
	* American Overseas Petroleum Company		50 1/
	* Arabian American Oil Company		50 1/
	* Bahrein Petroleum Company Limited, The		50 1/
	Caldas Petroleum Company		100
	(California Petroleum Company		2/)
	Cartagena Petroleum Company		100
	* Colombian Petroleum Company		49.91 1/
	* Coltexo Corporation		49 1/
	* Compagnia Italiana Texaco S. A.		100
	* Compania Colombiana de Petroleo Eldorado, S.A.		50 1/
	* Compania de Petroleo Gran Colombia S.A.		33.33 1/
	Compania de Petrolhos de Las Amazonas		100
	Compania de Petrolhos del Caqueta		100
	Compania de Petroleos La America		100
	Compania de Petroleos La Patricia		100
	Compania de Petroleos Las Indias		100
	Compania Petrolera de Bogota		100
	El Libertador-Compania Petrolera S.A.		100
	Funza Petroleum Company		100
	* Gasoline Products Company, Inc.		33.33 1/
	* Gray Processes Corporation, The		50 1/
	Indian Refining Company (Delaware)		100
	(Indian Refining Company (Maine)		2/)
	* Jefferson Chemical Company, Inc.		50 1/
	* Kaw Pipe Line Company		33.33 1/
	* La Junta Petroleum Company		50 1/
	Llanos Petroleum Company		100
	* Marine Exploration Company		50
	Marmel Oil Company		100
	* McColl-Frontenac Oil Company Limited		48.97 1/
	* N. V. Nederlandsche Pacific Petroleum Maatschappij		50 1/

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12-31-45	TEXAS COMPANY, THE (DELAWARE) (Continued)		
	* N. V. Petroleum Maatschappij The Texas Company		100
	*(Naamloose Vennootschap Algemeene Maatschappij tot Wederverkoop van Petroleum en Bijproducten "De Lichtbron"		100)
	* Neches Butane Products Company		30 1/
	Parkway Oil Company		100
	* Process Management Company, Inc.		50 1/
	Putumayo Petroleum Company		100
	Quesada Petroleum Company		100
	Sabanas Petroleum Company		100
	* Seaboard Oil Company of Delaware		32.58 1/
	Sierra Pipe Line Company		100
	* Sociedad Anonima Petrolera Las Mercedes		50 1/
	* Sociedad Anonima Petrolera Manapire		50 1/
	Sociedade Anonyma de Oleo Galena-Signal		100
	* Societe des Raffineries de Petrole de la Gironde		85.2
	Socorro Petroleum Company		100
	* South American Gulf Oil Company		50 1/
	Tequendama Petroleum Company		100
	Texaco Development Corporation		100
	* Texaco S. A. (Texaco A. G.)		100
	* Texas Company Aktiebolag, The		100
	* Rederiaktiebolaget Texaco		100
	* Texas Company Aktieselskab, The		100
	Texas Company (Caribbean) Ltd., The		100
	* Texas Company (of Ireland) Limited, The		100
	Texas Company (Overseas) Ltd., The		100
	Texas Company (Panama) Incorporated, The		100
	Texas Company (Puerto Rico) Inc., The		100
	* Texas Company S.A.E., The		100
	* Texas Company Societe Anonyme Belge, The		100
	Texas Company (South America) Ltd., The		100
	Texas Company (Uruguay) Sociedad Anonima, The		100
	Texas Company (West Indies) Limited, The		100
	(Texas Eastern Company Limited		100)
	* Texas-Empire Pipe Line Company		50 1/
	(Texas Exploration Company Limited		100)
	(Levant Petroleum Company Limited		100)
	(Societe Texas Egyptienne des Petroles, S.A.E.		100)
	(Texas Mediterranean Petroleum Company Limited		100)
	* Texas-New Mexico Pipe Line Company		45 1/
	* Texas Oil Company Limited, The		100
	Texas Petroleum Company		100
	Texas Pipe Line Company, The		100
	Tolima Land Company		100
	* Trans-Arabian Pipe Line Company		50 1/
	* Ultramar Petroleum Company		50 1/
	* Valley Pipe Line Company		50 1/
	Yale Petroleum Company		100
	Two (2) foreign companies 4/		100
	* Four (4) foreign companies 4/		100
	1/ Represents percentage of ownership of this company by the registrant who disclaims any admission of the actual existence of effective control.		
	2/ This corporation was organized in 1938, but has not yet issued any stock or acquired any assets.		
	3/ This company was liquidated during 1943 and its dissolution has been authorized by stockholders' resolution.		
	4/ Names omitted.		
12-31-45	TEXAS ELECTRIC SERVICE COMPANY		
12-31-45	TEXAS GULF PRODUCING COMPANY		
12-31-45	TEXAS GULF SULPHUR COMPANY		
	* Lone Star Salt Water Company		100
	* Newgulf Telephone Company		100
	* Northern Pyrites, Ltd.		100
	* Sinkon Mining Corporation		100
12-31-45	TEXAS HYDRO ELECTRIC CORPORATION		

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12-31-45	TEXAS PACIFIC COAL AND OIL COMPANY		
	Thurber Pipe Line Company		100
12-31-45	TEXAS PACIFIC LAND TRUST		
12-31-45	TEXAS POWER & LIGHT COMPANY		
12-31-45	TEXON OIL & LAND COMPANY		
	* Big Lake Oil Company 1/		25 2/
	* Group No. 1 Oil Corporation		72.1
	* Group No. 2 Oil Corporation		79.7
	* Reagan County Purchasing Company, Inc. 1/		8.3 2/
	1/ The admission of the actual existence of effective control was disclaimed.		
	2/ Represents percentage of ownership by the registrant and its subsidiaries.		
12-31-45	TEXTRON INCORPORATED		
	Lonsdale Company		99
	Manville Fabrics, Inc.		100
	Manville Jenckes Corporation		99
	Textron Mills, Inc.		100
	* NASHUA MANUFACTURING COMPANY		45
12-31-45	THATCHER MANUFACTURING COMPANY		
	*(Olean Glass Company, Inc.		100)
	* Rexford Trucking Corporation		100
	*(Thatcher Distributors, Inc.		100)
12-31-45	THERMOID COMPANY		
	Brake Shoe Equipment Company		100
	* Motor Rebuilders, Inc.		50
	* Precision Roll & Rubber Company		100
	Stokes Rubber Company, Joseph		100
	Thermoid Limited		100
	Stokes Rubber Company Limited, Joseph		100
	* Thermoid Mould and Tool Works, Ltd.		100
	Thermoid Rubber Company		100
	Thermoid Textile Company		100
	Southern Asbestos Company		99.4
	Thermoid of California, Inc.		100
12-31-45	THIRD AVENUE TRANSIT CORPORATION		
	New York, Westchester and Connecticut Traction Company, The		100
	Surface Transportation Advertising, Inc.		95
	Surface Transportation Corporation of New York		100
	Surface Transportation Trading Company, Inc.		100
	Waronius Press, Inc.		100
	Westchester Electric Railroad Company, The		100
	Westchester Street Transportation Company, Inc.		100
	Williams Storage Warehouse Company, The		100
	Yonkers Railroad Company, The		99
12-31-45	THOMPSON CO., JOHN R.		
	Henrici, Inc.		100
	Thompson Co., John R. (Illinois)		100
	Thompson Co., John R. (Indiana)		100
	Thompson Co., Inc., John R. (New York)		100
	Thompson's Restaurant Company		100
12-31-45	THOMPSON PRODUCTS, INC.		
	Thompson Aircraft Products Co.		100
	Thompson Products, Limited		100
	Toledo Steel Products (Canada) Limited		100
	Topco Limited		100
	Toledo Steel Products Company, The		100
	Vane Wheel Company		100
4-30-45	THOMPSON-STARRETT COMPANY, INC.		
	* Barto Company 1/		53.35
	(Thompson-Starrett Company, Ltd.		100)
	(Thompson-Starrett Engineering Associates, Inc.		100)
	1/ The registrant disclaims admission of the actual existence of effective control.		

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12-31-45	THOMSON DIVIDE MINING COMPANY		
8-31-45	THRIFTY-DRUG STORES CO. INC.		
	Borun Bros.		100
12-31-45	TIDE WATER ASSOCIATED OIL COMPANY		
	(Associated Oil Company		100)
	(Associated Oil Company of Arizona		100)
	(Associated Oil Company of Utah		100)
	(Associated Service Stations, The		100)
	* Clarendon Petroleum Company, Ltd., The		100
	East Jersey Railroad and Terminal Company		100
	Pennsylvania Oil Marketers, Inc.		100
	* Seaside Oil Company		100
	Tidal Pipe Line Company		100
	(Tide Water Associated Oil Company of California		100)
	Tide Water Oil Company of Canada, Ltd.		100
	Tide-Water Pipe Company, Limited, The		99.99
	*(Tidemex Company, S.A., The		100)
	One (1) foreign company		1/
	1/ Name and percent of control omitted. The registrant disclaims any admission of the actual existence of effective control of this company.		
12-31-45	TIDE WATER POWER COMPANY		
12-31-45	TILO ROOFING COMPANY, INC.		
	Atlantic Asphalt & Asbestos, Inc.		100
	* Glasfloss Corporation		62.9
	* Glasfloss Manufacturing Company, Inc.		100
	Stratford Credit Corporation		100
6-30-45	TIMKEN-DETROIT AXLE COMPANY, THE		
	(Michigan Valve and Foundry Corporation		100)
	(Timken Acceptance Company, The		100)
	(Timken Silent Automatic Corporation		100)
	(Wisconsin Axle Corporation		100)
12-31-45	TIMKEN ROLLER BEARING COMPANY		
	(Bock Roller Bearing Manufacturing Company, The		100)
	(Gilliam Roller Bearing Manufacturing Company, The		100)
	* Timken Ordnance Company		100
	Timken Roller Bearing Company of South America, The		100
	(Timken Roller Bearing Service & Sales Company, The		100)
	Timken Roller Bearing Service and Sales, Ltd., The (Canada)		100
	(Timken Steel & Tube Company, The		100)
	One (1) Foreign Company (name omitted)		50
	One (1) Foreign Company (name omitted)		50
12-31-45	TINTIC CENTRAL MINING COMPANY		
12-31-45	TINTIC LEAD COMPANY		
	* HORN SILVER MINES COMPANY		49.9
	* King David Mining Company	(a)	53.1
	* PLUMBIC MINES COMPANY		62.5
	* King David Mining Company	(a)	2
12-31-45	TINTIC STANDARD MINING COMPANY		
	* COLORADO CONSOLIDATED MINES COMPANY		58.44
	* SIOUX MINES COMPANY		57.8
	Copper Exploration Mining Company		100
	Dividend Trading Company		100
	* EUREKA LILLY CONSOLIDATED MINING COMPANY	(a)	53.76
	* EUREKA STANDARD CONSOLIDATED MINING COMPANY		64.45
	* EUREKA LILLY CONSOLIDATED MINING COMPANY	(a)	8.26
9-30-45	TISHMAN REALTY & CONSTRUCTION CO., INC.		
	Adlane Realty Corp.		100
	*(Chrysler Cafeteria, Inc.		100)
	*(Coda Estates, Inc.		100)
	Hudson Varick Corp.		100
	*(Interstate Commerce Center, Inc.		100)

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9-30-45	TISHMAN REALTY & CONSTRUCTION CO., INC. (Continued)		
	Jatison Construction Co., Inc.		100
	Madico Estates, Inc.		100
	*(Madison Decorating Co., Inc.		100)
	Micromatic Products, Inc.		100
	*(410 East 57th Street Corp.		100)
	*(239 East 72nd St. Corp.		100)
	*(14 East 75th Street Corp.		100)
	*(130 East 75th Street Corp.		100)
	*(175 East 79th Street Corp.		100)
	*(Park - 83rd Street Corp.		100)
	*(Real Holding Co., Inc.		100)
	*(Reit Realty Co., Inc.		100)
	School of Modern Photography, Inc., The		100
	*(Selective Properties, Inc.		100)
	Teeson Construction Corp.		100
	*(Tishman Properties, Inc.		100)
	*(Barbat Realty Corp.		100)
	*(Nicholls Holding Co., Inc., The		100)
	*(885 Park Avenue Corp.		100)
	*(888 Park Avenue Corp.		100)
	Tracco, Inc.		100
	Vice Realty Corp.		
12-31-45	TIVOLI BREWING COMPANY		
11-30-45	TOKHEIM OIL TANK AND PUMP COMPANY		
	*(Equitable Acceptance Corporation		100)
12-31-45	TOLEDO EDISON COMPANY, THE		
	*(Toledo & Indiana Realty Company, The		100
12-31-45	TONOPAH DIVIDE MINING COMPANY		
12-31-45	TONOPAH GIPSY QUEEN MINING COMPANY		
12-31-45	TONOPAH MINING COMPANY OF NEVADA, THE		
	* Butler Mining Company, Jim		56.8
	* Miller Lake Mines Ltd.		55
	* Shapley Process Corporation		60
	* Tonopah Nicaragua Company		98⅓
	* Vertex Mining Company		93¾
12-31-45	TONOPAH NORTH STAR TUNNEL & DEVELOPMENT COMPANY		
12-31-45	TORONTO, HAMILTON AND BUFFALO RAILWAY COMPANY, THE		
6-30-45	TORRINGTON COMPANY, THE		
	* Coventry Swaging Co. Limited		100
	* Metallwaren-Gesellschaft m.b.H.		100
	Puritan Manufacturing Co.		100
	Torrington Company, The (Delaware)		100
	Torrington Company, The (Illinois)		100
	Torrington Company, The (Massachusetts)		100
	Torrington Company, The (Missouri)		100
	Torrington Company, The (Pennsylvania)		100
	Torrington Co. Inc., The (New York)		100
	Torrington Company, Inc., The (Indiana)		100
	Torrington Company Limited, The (Canada)		100
	* Torrington Company Limited, The (England)		100
	Westfield Manufacturing Co., The		100
12-31-45	TRAILMOBILE COMPANY, THE		
	(Highland Body Manufacturing Company, The		100)
	* Trailmobile Canada Limited 1/		100
	1/ This company was subsequently formed and incorporated January 1946.		
12-31-45	TRANE COMPANY, THE		
	* Trane Company of Canada, Limited		100

REGISTRANTS AND SUBSIDIARIES

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
: COMPANIES NOT INCLUDED IN REGISTRANTS' CONSOLIDATED STATEMENTS INDICATED BY ASTERISKS
: LINES OF CONTROL SHOWN BY INDENTATION

DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	TRANS-LUX CORPORATION		
	Canadian Trans-Lux Corp. Ltd.		100
	* Trans-Lux Yorkville Corporation	(a)	50
	* Trans-Lux Madison Corporation		1/
	Trans-Lux Movie Ticker Corp.		2/
	Trans-Lux News Sign Corp. 3/		100
	* Trans-Lux Radio City Corporation		1/
	Trans-Lux Theatres Corp.		100
	* Normandie Amusement Corporation		15
	* Saunders Realty Corporation		50
	* Trans-Lux Boston Corp.		75
	* Trans-Lux Lexington Corp.		67
	* Trans-Lux Washington Corporation		50
	* Trans-Lux Yorkville Corporation	(a)	6.4
	1/ Except for incorporators' shares, no capital stock has been issued or subscribed for. Pending determination of the extent of the registrant's participation in the ownership of capital stock, this company has been considered an affiliate.	Pending	
	2/ Registrant owns 62.455 percent of common and 69.955 percent of preferred stocks, respectively.		
	3/ Name of this company was formerly Trans-Lux Ad-News Corp.		
12-31-45	TRANSCONTINENTAL & WESTERN AIR, INC.		
	(Marquette Airlines, Inc.		100)
	New Mexico Airport Corp.		100
12-31-45	TRANSIENRA GOLD MINING COMPANY		
12-31-45	TRANSUE & WILLIAMS STEEL FORGING CORPORATION		
12-31-45	TRANSWESTERN OIL COMPANY		
4-30-45	TRUAX-TRAER COAL COMPANY		
	(Cabin Creek Consolidated Coal Company		100)
	Cabin Creek Consolidated Sales Company		100
	Central Barge Company		100
	Tompkins Coal Company		100
	*(Northern Coal Products Company		55)
	(Truax-Traer Coal Company Limited		100)
12-31-45	TRUNZ, INC.		
12-31-45	TUBIZE RAYON CORPORATION		
12-31-45	TUNG-SOL LAMP WORKS INC.		
	Triangle Radio Tubes Inc.		100
	Tung-Sol Electric Corporation		100
	Tung-Sol Lamp Works Inc.		100
12-29-45	TWENTIETH CENTURY-FOX FILM CORPORATION		
	De Luxe Laboratories, Inc.		100
	Fox Film Realty Corporation		100
	Fox Movietone Pty., Ltd.		100
	Fox Realty Corporation of California		100
	Movietone Music Corporation		100
	Movietonews, Inc.		100
	National Theatres Corporation (Delaware)		100
	* Circuit Theatres Pty. Limited		88.89
	* Hoyts Theatres, Limited	(a)	12.74
	* Renown Picture Theatre Pty. Limited		100
	* Hoyts Theatres, Limited	(a)	3.21
	* Circuito Del Norte, Sociedad Anonima		51
	Evergreen State Amusement Corporation		53.58
	Bellingham American Theatre Company		100
	Bellingham Amusement Company		100
	Cascade Theatres Corporation		60
	Multnomah Theatres Corporation		100
	Rainier Theatres Corporation		100
	Columbia House Theatre Corporation		100
	Empire Amusement Company		100
	Eugene Theatre Company		100
	Evergreen Theatres Corporation		100
	Hollywood Amusement Corporation		100

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-29-45	TWENTIETH CENTURY-FOX FILM CORPORATION (Continued)		
	National Theatres Corporation (Delaware) (Continued)		
	Evergreen State Amusement Corporation (Continued)		
	Hudson House Theatre Corporation		100
	Manette Theatre Corporation		100
	Olympia Amusement Company		100
	Osman Amusement Company		100
	Parsport Theatre Leasing Corporation		100
	Spokane Amusement Company		100
	Vancouver Amusement Company		100
	Wenatchee Amusement Company		51
	Fox Inter-Mountain Theatres, Inc.		100
	C. & A. Amusement Company		100
	Fox Alliance Theatre Corporation		100
	Fox Big Horn Theatre Corporation		100
	Fox Billings Theatre Corporation		100
	Fox Caldwell Theatres Corporation		100
	Fox Denver Theatres, Inc.		100
	Fox Estes Theatre Corporation		100
	Fox Greater Theatres, Inc.		100
	Fox Idaho Theatre Corporation		100
	Fox Inter-Mountain Amusement Corporation		100
	Fox Laramie Theatre Corporation		100
	Fox Lincoln Theatre Corporation		100
	Fox Mission Theatres Corporation		100
	Fox Missoula Theatre Corporation		100
	Fox Nampa Theatre Company		100
	Fox Nebraska Theatre Corporation		100
	Fox New Mexico Theatre Corporation		100
	Fox Ogden Theatre Corporation		100
	Fox Rainbow Theatre Corporation		100
	Fox Trinidad Theatres Corporation		100
	Fox Wyoming Theatre Corporation		100
	Isis Theatre Company, The		100
	K. & F. Theatres Company, The		100
	Fox Michigan Corporation		100
	Fox Midwest Theatres, Inc.		100
	Bell Amusement Corporation		100
	Belleville Theatre Corporation		100
	Duquoin Theatres Corporation		100
	Fox Beatrice Theatre Corporation		100
	Fox Cape Theatre Corporation		100
	Fox Centralia Theatre Corporation		100
	Fox Iowa Theatre Corporation		100
	Fox Kansas City Corporation		100
	Fox Kansas Theatre Company		100
	Turner Theatre Company, Inc., The		100
	Fox Midwest Amusement Corporation		100
	Fox Missouri Theatre Company		100
	Fox Ozark Theatres Corporation		100
	Fox Plains Theatres Corporation		100
	Fox Springfield Theatre Corporation		100
	Marshall Theatre Company		100
	Miller Amusement Company, Inc., The		100
	Mississippi Theatres Corporation		100
	Salina Theatre Building Company, Inc., The		100
	Fox Pacific Theatres, Inc.		60
	Fox Philadelphia Building, Inc.		100
	Fox West Coast Theatres Corporation		100
	Alden Theatre Company		51
	Anaheim Theatres, Inc.		51
	Fullerton Theatre Corporation		100
	Avenue Fifty-Eight and Pasadena Corporation		100
	Balboa Building Company, The		100
	Beach Theatre Corporation		100
	Bell Theatre Corporation		100
	Broadway Theatre Company of Santa Ana		51
	Caliego Theatre Corporation		100
	California Building Company of San Diego		100
	California-San Bernardino Theatre Corporation		100
	Campus Theatre, Inc.		100
	Carthay Circle Theatre Company		100

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-29-45	TWENTIETH CENTURY-FOX FILM CORPORATION (Continued)		
	National Theatres Corporation (Delaware) (Continued)		
	Fox West Coast Theatres Corporation (Continued)		
	Citrus Belt Theatre Corporation		100
	Crenshaw Boulevard Theatre Corporation		51
	East River Theatre Corporation		100
	Egyptian Long Beach Theatre Corporation		100
	Euclid and Colorado Theatre Corporation	(b)	33.33
	Fairfax Theatre Co., Ltd.		100
	Far West Theatre Corporation		100
	San Luis Obispo Theatre, Inc.		51
	Figueroa and Santa Barbara Realty Company		100
	Fox Bakersfield Theatre Corporation		100
	Fox Cabrillo Theatre Corporation		100
	Fox DeLuxe Theatres, Inc.		100
	Fox Oakland Theatre Corporation		100
	Fox Spokane Theatre Corporation		100
	Fox Fairmount Theatre Corporation		100
	Fox Great Falls Theatre Corporation		100
	Fox Imperial County Theatres Corporation		100
	Fox Lewiston Theatre Corporation		100
	Fox Long Beach Theatre Corporation		100
	Fox North Park Theatre Corporation		100
	Fox Orange Belt Theatres Corporation		100
	Fox Paradise Theatre Corporation		100
	Fox Riverside Theatre Corporation		100
	Fox San Bernardino Theatre Corporation		100
	Fox Senator Theatre Corporation		100
	Fox Stockton Theatre Corporation		100
	Fox Strand Theatre Corporation		100
	Fox Sunkist Theatre Corporation		100
	Fox Tucson Theatres Corporation		100
	Fox Vallejo Theatre Corporation		100
	Fox West Coast Agency Corporation		100
	Fox Western Montana Theatre Corporation		100
	Fox Wilshire Theatre Corporation		100
	Fullerton Building Corporation		51
	Glendale Theatre Company		100
	Golden Gate Theatre Corporation		66.67
	Golden State Theatre Corporation		75
	Fresno Theatre, Inc.	(c)	50
	Sacramento Hippodrome Theatre, Inc.		100
	Huntington Park Theatre Company		100
	Fox Belmont Theatre Corporation		100
	Imperial Valley Building Corporation		100
	Kern County Theatre Corporation		100
	Marstrand Theatres Corporation		51
	Mesa Investment Co.		100
	Ontario Theatre Corporation		100
	Pablo Theatres Corporation		100
	Palm Investment Co., Ltd.		100
	Palo Alto Theatre Company		100
	Parscal Theatre Leasing Corporation		100
	Peninsula Theatres Corporation		100
	San Francisco & San Mateo Amusement Co.		100
	Principal Theatres, Inc.		51
	Metropolitan Theatres Corporation		66.67
	Principal Theatres, Inc. of Arizona		100
	Redlands-West Coast Corporation		100
	Rubidoux Theatre Corporation		51
	San Diego Theatre Corporation		100
	Sandorf Theatre Corporation		100
	Santa Monica Theatre Company		89.17
	Seven Twenty Four South Broadway Corporation		100
	Sherman Oaks Theatre Corporation		60
	Solano Theatre Corporation, Ltd.		100
	South Pasadena Theatre Corporation		100
	Strand-Vallejo Theatre Corporation		100
	Sunbeam Theatre Corporation		66.67
	Twentieth and Mission Theatre Company		100
	United West Coast Theatres Corporation		70
	Reynshire Theatre Corporation		51

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-29-45	TWENTIETH CENTURY-FOX FILM CORPORATION (Continued)		
	National Theatres Corporation (Delaware) (Continued)		
	Fox West Coast Theatres Corporation (Continued)		
	Venice Investment Company		100
	Fox Redondo Theatre Corporation		100
	Vermont Avenue Theatre Corporation		100
	West Coast-Comton Theatre Corporation		51
	West Coast Leasing Corporation		100
	West Coast Long Beach Theatre Corporation		100
	West Coast-Santa Ana Theatre Corporation		51
	West Coast Theatres, Inc. of Northern California		99.9
	Broadway and Twentieth Properties, Inc.		100
	Euclid & Colorado Theatre Corporation	(b)	66.67
	Fox Salinas Theatres, Ltd.		66.67
	Fresno Theatre, Inc.	(c)	50
	San Jose Theatre Corporation		100
	Transbay Theatres, Inc.		83.33
	West Coast-Wilmington Company		77.3
	Western Building Corporation		100
	Westlake Park Theatre Corporation		100
	Westwood Village Theatre Corporation		100
	Fox Wisconsin Theatres, Inc.		100
	Fox Apollo Theatre Corporation		100
	Fox Badger Theatre Corporation		100
	Fox City Theatres Corporation		100
	Fox Janesville Corporation		100
	Fox Lake Shore Theatres Corporation		100
	Fox Lintheal Corporation		100
	Fox Lisbon Theatre Corporation		100
	Fox Milwaukee Theatres, Inc.		100
	Fox Palace Corporation		100
	Fox Rock River Theatre Corporation		100
	Fox Winnebago Corporation		100
	Fox Wisconsin Amusement Corporation		100
	Fox Wisconsin Corporation		100
	Fox Wolverine Corporation		100
	* Hoyts Pictures Pty. Limited		88.89
	* Hoyts Theatres, Limited	(a)	14.57
	* Hoyts Theatres Limited	(a)	35.33
	* A T (D) Pty. Limited	(d)	40
	* Administrators Limited		63.59
	* Western Suburbs Cinemas Limited	(e)	38.99
	* Affiliated Theatres, Pty. Limited		100
	* Associated Theatres, Pty. Limited		100
	* Illawarra Pictures Pty. Ltd.	(f)	17.86
	* "B" Theatres Pty. Limited		100
	* Ballarat Theatres, Limited		50.74
	* Ballarat Amusements Pty. Limited		100
	* Cambridge Buildings Pty. Ltd.		100
	* Commercial Enterprises Pty. Limited		100
	* Illawarra Pictures Pty. Ltd.	(f)	9.19
	*(Corio Theatres (N.S.W.) Pty Limited		100)
	* County Theatres (Burwood) Pty. Limited		100
	* Crane-Henson Theatres, Pty. Limited		100
	* Crows Nest Theatre Co. Pty. Limited		100
	* Grosvenor Investments Pty. Limited		100
	* Grosvenor Theatres Pty. Limited		100
	* Ham, Pty. Limited, W. E.		100
	* Hoyts (Fremantle) Limited		54.68
	*(Hoyts Productions, Pty. Limited		100)
	* Hoyts Theatres (Albury) Pty. Limited		100
	* Hoyts Theatres (N.S.W.) Limited		100
	* Illawarra Pictures Pty. Ltd.	(f)	21.25
	* Joint Estates Pty. Limited		100
	* Liberty Theatres, Pty. Limited		100
	* National Theatres Corporation, Pty. Limited	(g)	50
	* A.T. (D) Pty. Ltd.	(d)	20
	* Illawarra Pictures Pty. Ltd.	(f)	21.42
	* Newcastle Theatres Pty. Limited		100
	* Cinemonde Theatres Pty. Limited		100
	* Newton Investments, Pty. Limited		100
	*(Petersham Estates, Pty. Limited		100)

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-29-45	TWENTIETH CENTURY-FOX FILM CORPORATION (Continued)		
	National Theatres Corporation (Delaware) (Continued)		
	* Hoyts Theatres Limited (Continued)		
	*(Picture Investment Pty. Ltd.		100)
	* Publix Theatres, Pty. Limited		100
	* A.T.(D) Pty. Ltd.	(d)	40
	* Illawarra Pictures Pty. Ltd.	(f)	21.43
	* National Theatres Corporation, Pty. Limited	(g)	50
	* Somerset Buildings Pty. Ltd.		100
	* Standard Theatres, Pty. Limited		100
	* Suburban Cinemas Pty. Limited		100
	* Victory Picture Theatres, Pty. Limited		100
	* West Australia (Hoyts) Limited		100
	* Western Suburbs Cinemas Limited	(e)	58.1
	* Ashfield Theatres Pty. Limited		100
	* Astra Theatres Pty. Limited		100
	Natco Booking Agency, Inc.		100
	National Theatres Amusement Co., Inc.		100
	(National Theatres Corporation (New York)		100)
	(Nesco Corporation		100)
	* Six (6) companies 1/		50 2/
	Roxy Theatre, Inc.		100
	Savoy Productions, Inc.		100
	Strong Cellulose Products Corporation		100
	Surrey Music Corporation		100
	(Sonpman Music Company, Inc.		100)
	Twentieth Century-Fox Corporation, Ltd.		100
	Twentieth Century-Fox Corporation of Texas		100
	Twentieth Century-Fox Distributing Corporation		100
	Twentieth Century-Fox International Corporation		100
	Fox Film Corporation (Australia) Pty., Ltd.		100
	Fox Film De Cuba S.A.		100
	Fox Film Do Brazil S.A.		100
	Twentieth Century-Fox, Federal, Inc., U. S. A.		100
	Twentieth Century-Fox Film Company, Ltd.		100
	Twentieth Century-Fox Film S.A.		100
	Twentieth Century-Fox Import Corporation		100
	Twentieth Century-Fox Peruana S.A.		100
	Twentieth Century-Fox Philippines, Inc.		100
	Twentieth Century-Fox Puerto Rico, Inc.		100
	Twentieth Century Music Corporation		100
	Twentieth Century Productions, Ltd.		100
	United American Investing Corporation		100
	* Two (2) foreign companies 1/		50 3/
	Thirteen (13) foreign companies 1/		100
	* Two (2) companies 1/		4/
	* Sixteen (16) foreign companies 1/		100
	1/ Names omitted.		
	2/ Represents percentage of ownership of these companies, indirectly through subsidiaries, by their parent company (National Theatres Corporation). The registrant disclaims any admission of the actual existence of effective control.		
	3/ Represents percentage of ownership of these companies, indirectly through wholly-owned foreign subsidiaries, by the registrant.		
	4/ Majority owned; percent of control omitted.		
12-31-45	TWIN CITY RAPID TRANSIT CO.		
	Minneapolis & St. Paul Suburban Railroad Company, The		100
	Minneapolis Street Railway Company		100
	Minnetonka & White Bear Navigation Company, The		100
	Rapid Transit Real Estate Corporation, The		100
	St. Paul City Railway Company, The		100
	Transit Supply Company, The		100
	Twin City Motor Bus Company		100
12-31-45	TWIN COACH COMPANY		
	* City Transit Securities Company		100
	Fageol Products Company		100

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	(U)		
12-31-45	UDYLITE CORPORATION, THE		
	Bright Nickel Corporation		100
10-31-45	ULEN REALIZATION CORPORATION		
	* Rio Grande Water Power Company		55.5
	*(Ulen and Company		100)
	*(Ulen Engineering Company		100)
	* Ulen Management Company		100
12-31-45	UNDERWOOD CORPORATION		
	(Elliott-Fisher Company		100)
	(Sundstrand Corporation		100)
	Underwood Corporation (New Jersey)		100
	Wholesale Typewriter Company, The		100
	* Four (4) Companies		1/
	* Sixteen (16) Companies		1/
	1/ Names and percent of control omitted.		
12-31-45	UNION BAG & PAPER CORPORATION		
	*(Columbia Bag & Paper Corporation		100)
12-31-45	UNION CARBIDE AND CARBON CORPORATION		
	* Autopoint Co.		77.4
	Bakelite Corp.		100
	*(California Chrome Co.		100)
	Canadian National Carbon Co., Ltd.		100
	St. Lawrence Alloys & Metals, Ltd.		100
	* Canadian Resins & Chemicals Ltd.		51
	Carbide & Carbon Chemicals Corp.		100
	Niacet Chemicals Corp.		100
	Carbide & Carbon Chemicals Ltd.		100
	Carbide & Carbon Realty Co., Inc.		100
	Dominion Mines & Quarries Ltd.		100
	Dominion Oxygen Co., Ltd.		100
	Canadian Railroad Service Co., Ltd.		100
	Electro Metallurgical Co.		100
	Electro Metallurgical Co. of Canada, Ltd.		100
	Electro Metallurgical Sales Corp.		100
	Haynes Stellite Co.		100
	Kemet Laboratories Co., Inc.		100
	Linde Air Products Co., The		100
	Michigan Northern Power Co.		100
	*(Northern Michigan Railroad Co.		79.3)
	National Carbon Co., Inc.		100
	*(Canadian Carbon Co., Ltd.		100)
	Oxweld Railroad Service Co., The		100
	Prest-O-Lite Co. of Canada, Ltd.		100
	Prest-O-Lite Co., Inc., The		100
	Union Carbide & Carbon Research Labs. Inc.		100
	Union Carbide Co. of Canada, Ltd.		100
	UnitedStates Vanadium Corp.		100
	Two companies		1/
	* Thirty (30) foreign companies 2/		100
	* Four (4) foreign companies		1/
	1/ Names and percents of control omitted.		
	2/ Names omitted		
12-31-45	UNION CHIEF MINING COMPANY		
12-31-43	UNION CONSOLIDATED MINING COMPANY		
12-31-45	UNION ELECTRIC COMPANY OF MISSOURI		
	Geyer Realty Company		100
	St. Louis & Belleville Electric Railway Company		100
	Union Electric Power Company		100
	Union Colliery Company		100

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12-31-45	UNION INVESTMENT COMPANY		
	Fort Wayne Mortgage Co.		100
	Hassett Investment Corporation		100
	Regal Finance Company		100
12-31-45	UNION OIL COMPANY OF CALIFORNIA 1/		
	Orcutt Town Water Company		100
	* Outer Harbor Dock and Wharf Company		2/
	* Outer Harbor Terminal Railway Company		100
	* Pacific Air Motive Corporation		3/
	Union Oil Company of Canada, Ltd.		100
	(Santa Maria Steamship Company, Ltd.		100)
	(Union Oil Company of Mexico, S. A.		100)
	(Union Oil Company of Nevada		100)
	1/ Also controls five (5) unnamed domestic subsidiaries whose accounts are not included in consolidated statements "inasmuch as such controlled companies...are of no material significance in relation to the total enterprise..."		
	2/ Registrant owns all of the 6% Class A Preferred Stock which constitutes less than a majority of the outstanding voting stock.		
	3/ Registrant owns less than a majority of the outstanding common stock of this subsidiary; however, the holdings are included in a voting trust which controls approximately 51% of the total outstanding stock.		
5-31-45	UNION SUGAR COMPANY		
	Union Commercial Company		100
12-31-45	UNION TANK CAR COMPANY		
	Products Tank Line		100
	Products Tank Line of Canada, Ltd.		100
	* Refiners Transport & Terminal Corporation		88.6
	* Petroleum Haulers, Inc.		100
12-31-45	UNITED ASSIST DRILL COMPANY		
12-31-45	UNITED AIR LINES, INC.		
	* Lineas Aereas Mexicanas, S. A. 1/		80
	(United Air Lines Victory Corporation		100)
	1/ Formerly named Lineas Aereas Mineras, S.A.		
12-31-45	UNITED AIRCRAFT CORPORATION		
	* Canadian Pratt & Whitney Aircraft Company, Limited		70
	* Canadian Propellers, Limited		100
	* Pratt & Whitney Aircraft Corporation of Missouri		100
	United Aircraft Service Corporation		100
11-30-45	UNITED AIRCRAFT PRODUCTS, INC.		
	*(Aircraft Precision Products, Inc.		100)
	American Tube Company		100
12-31-45	UNITED BISCUIT COMPANY OF AMERICA		
	Chicago Carton Company		100
	* Mac Sim Bar Paper Company		55.4
	Merchants Biscuit Co. of Texas, The		100
12-31-45	UNITED CARBON COMPANY		
	Eastern Carbon Black Company		100
	Kosmos Carbon Company		100
	Mer Rouge Gas Company		100
	Taylor-Green Gas Company		100
	Texas Carbon Industries, Inc.		100
	United Carbon Company, Inc.		100
	Combined Carbon Company		100
	* Moore County Carbon Company		50 1/
	Westoak Gasoline Company		100
	United Gas Company		60
	United Producing Company, Inc.		100
	1/ Represents percentage of ownership in this company by its parent. The registrant disclaims any admission of the actual existence of effective control.		

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12-31-45	UNITED-CARR FASTENER CORPORATION		
	* Carr Fastener Company of Australia Limited		100
	* Carr Fastener Company Limited		87.51
	Cinch Manufacturing Corporation		100
	Monadnock Mills		100
	* United-Carr Fastener Company of Canada Limited		100
12-29-45	UNITED CHEMICALS, INC.		
	* WESTVACO CHLORINE PRODUCTS CORPORATION 1/		24
	1/ The admission of the existence of effective control was disclaimed.		
12-31-45	UNITED CIGAR-WHELAN STORES CORPORATION		
	Broadway Corner Company, The		100
	Hamilton Products Company, Incorporated		100
	New York United Cigar Stores Corporation		100
	New York United Realty Co., Inc.		100
	Rowland, Ltd., Mary Scott		100
	United Cigar Stores, Inc.		100
	United Leasehold Corporation of California		100
	United Realty Pacific Corporation		100
	United Southern Leasehold Corporation		100
	United-Whelan Corporation		100
	United-Whelan Improvement Corporation		100
	Whelan Drug Co., Inc. (California) 1/		100
	Whelan Drug Co., Inc. (Florida)		100
	Dade Pharmacies, Inc. (Florida)		100
	Whelan Drug Co., Inc. (Illinois)		100
	Whelan Drug Co., Inc. (Pennsylvania)		100
	Whelan Drug Co., Incorporated (Virginia)		100
	Whelan-United Corporation		100
	Wheleo Products, Incorporated		100
	(Eighteen (18) companies		2/)
	1/ Formerly Best Drug Stores, Inc.; name changed October 1945.		
	2/ Names and percents of control omitted.		
12-31-45	UNITED DRUG, INC. (DELAWARE)		
	United-Rexall Drug Company		100
	Absorbent Cotton Co. of America, The		100
	Bevega, Inc.		100
	Eastern Tablet Corporation		100
	Hudson Valley Pure Food Company, Inc.		100
	Liggett Drug Company, Inc.		100
	Globe Building Company		100
	506 Church Street Corporation		100
	National Cigar Stands Company		100
	Owl Drug Co., The		100
	Seamless Rubber Company, The		100
	SONTAG CHAIN STORES CO., LTD.		99.6
	United Chocolate Refiners, Inc.		100
	United Cotton Products Company		100
	United Drug Company, Inc. (New York)		100
	United-Rexall Drug Company, Ltd. (Canada)		100
	Liggett Company, Ltd. Canada, Louis K.		100
	* United-Rexall Drug Company, Ltd. (England)		100
	* United-Rexall Drug Company S.A. (Proprietary) Ltd.		100
	*(Twenty-one (21) companies		1/)
	1/ Names and percents of control omitted.		
12-31-45	UNITED DYEWOOD CORPORATION		
	American Dyewood Company		100
	Amdyco Corporation		100
	(Compagnie Haitienne		100)
	(New York Color & Chemical Company, Inc.		100)
	British Dyewood Company, Limited, The		100
	Rose, Limited, J. L.		100
	West Indies Chemical Works, Limited, The		99.8
7-31-45	UNITED ELECTRIC COAL COMPANIES, THE		
	Solar Mining Co.		100

REGISTRANTS AND SUBSIDIARIES

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
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: LINES OF CONTROL SHOWN BY INDENTATION

DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	UNITED ENGINEERING AND FOUNDRY COMPANY		
	Adamson United Company		100
12-29-45	UNITED FRUIT COMPANY		
	Adelantado Company		100
	Baltea Shipping Company, Inc.		100
	Bananda Selling Corporation		100
	Canadian Bahama Company, Ltd.		100
	(Canadian Ecuadorian Cacao Company, Ltd.		100)
	(Caribbean Steamship Agency, Ltd.		100)
	Chiriqui Land Company		100
	(Clarendon Plantations, Ltd.		100)
	Compania Agricola de Guatemala		100
	(Compania Agricola del Guayas		100)
	Compania Bananera de Costa Rica		100
	Compania Bananera del Ecuador		100
	(Compania Cafonas, S. A.		100)
	Compania Cubana de Navegadion Costanera		100
	Cukra Development Company		100
	(Darien Shipping Company		100)
	Elders & Fyffes, Ltd.		100
	(Fyffes, Ltd.		100)
	Jefferies & Sons, Ltd., J.		80
	Empresa Hondurena de Vapores		100
	Food Concentrates, Inc.		100
	Fruit Dispatch Company		100
	Grenada Company		100
	(Inter-American Transportation Company		100)
	Jacksonville Precooling Company		100
	Magdelena Fruit Company		100
	Melcripe Fruit Company, Boston		100
	(Munargo Line Company		100)
	(Refrigerated Steamship Line, Inc.		100)
	Revere Sugar Refinery		100
	(St. Catherine Estates, Ltd.		100)
	(Jamaica Sugar Manufacturing Co., Ltd.		100)
	Santa Marta Railway Company		100
	(Santa Marta Railway Company, Ltd., The		100)
	Tela Railroad Company		100
	Compania Editora de Honduras		93.7
	(Tonosi Fruit Company		100)
	(Transcontinental Fruit Company		100)
	Tropic Foods, Inc.		100
	Tropical Radio Service Corporation		100
	Tropical Radio Telegraph Company		100
	Unifruit Building Company		100
	United Fruit Steamship Corporation		100
	United Fruit Sugar Company		100
	(United Fruit Tanker Corporation		100)
	United Mail Steamship Company		100
	(Venezuela Fruit Company		100)
	One (1) domestic company		1/
	Thirteen (13) foreign companies		1/
	1/ Name and percent of control omitted.		
12-31-45	UNITED GAS CORPORATION		
	Duval Texas Sulphur Company		74.71
	(Houston Gas & Fuel Company		100)
	* Mississippi River Fuel Corporation		46.65 1/
	Union Producing Company		100
	(United Gas Corporation (New York)		100)
	United Gas Pipe Line Company		100
	(United Gas Public Service Co. (Arkansas)		100)
	(United Gas Public Service Co. (Florida)		100)
	(United Gas Public Service Co. (Mississippi)		100)
	(United Gas Public Service Co. (Texas)		100)
	(United Gas Public Service Co. Inc. (Alabama)		100)
	(United Gas Public Service Co. Inc. (Louisiana)		100)
	(United Gas System, Inc. (Alabama)		100)
	(United Gas System, Inc. (Louisiana)		100)
	(United Gas System, Inc. (Mississippi)		100)

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	UNITED GAS CORPORATION (Continued)		
	(United Gas System, Inc. (Texas)		100)
	United Oil Pipe Line Company		100
	1/ Represents percentage of ownership of this company by the registrant who disclaims any admission of the actual existence of effective control.		
12-31-45	UNITED GAS IMPROVEMENT COMPANY, THE		
	Allentown-Bethlehem Gas Company		100
	Commonwealth Utilities Corporation		99.9
	Connecticut Gas & Coke Securities Company, The	(a)	70.3
	* Hartford Gas Company, The	(b)	11.7
	New Haven Gas Light Company	(c)	99.6
	Connecticut Gas & Coke Securities Company, The	(a)	.2
	Consumers Gas Company		69.4
	Delaware Coach Company		100
	Delaware Bus Company		100
	Southern Pennsylvania Bus Company		100
	Harrisburg Gas Company, The		65.5
	* Hartford Gas Company, The	(b)	10.3
	Lebanon Valley Gas Company		99.8
	LUZERNE COUNTY GAS AND ELECTRIC CORPORATION		100
	New Haven Gas Light Company	(c)	.13
	Philadelphia Gas Works Company, The		100
	Ugite Sales Corporation		100
	Utilities Realty Company, The		100
12-31-45	UNITED LEAD-ZINC MINES COMPANY		
12-31-44	UNITED LIGHT AND POWER COMPANY, THE 1/		
	(LaPorte Gas and Electric Company		100)
	Mason City and Clear Lake Railroad Company		100
	United Light and Railways Company, The		100
	American Light & Traction		51.94
	American Coal Company		100
	Consolidated Building Company		99.6
	* DETROIT EDISON COMPANY, THE		20.27
	* Edison Illuminating Company of Detroit, The		100
	*(Essex County Light and Power Company, Limited		100)
	*(Peninsular Electric Light Company, The		100)
	*(St. Clair Edison Company		100)
	*(Washtenaw Light and Power Company, The		100)
	Madison Gas and Electric Company		99.98
	MICHIGAN CONSOLIDATED GAS COMPANY		100
	Milwaukee Gas Light Company		99.24
	Milwaukee Solvay Coke Company		100
	Continental Gas & Electric Corporation		99.75
	COLUMBUS AND SOUTHERN OHIO ELECTRIC COMPANY		99.17
	Hillsboro Ice and Coal Company		100
	Eastern Kansas Utilities, Inc.		100
	* Hume-Sinclair Coal Mining Company		25.47
	Iowa-Nebraska Light and Power Company		100
	IOWA POWER AND LIGHT COMPANY		100
	KANSAS CITY POWER & LIGHT COMPANY		92.92
	Maryville Electric Light and Power Company		100
	Peoples' Gas & Electric Company		100
	Iowa-Illinois Gas and Electric Company		100
	United Light and Power Service Company, The		
	1/ The registrant had not filed an annual report for the year 1945 at the time of the compilation of this report. Data were taken from the last annual report filed by the company which was then in process of dissolution.		
6-30-45	UNITED MERCHANTS AND MANUFACTURERS, INC. 1/		
	Aiken Mills, Inc.		100
	Aiken Stores Corporation		100
	Aiken Stores, Inc.		100
	Martha Park, Inc.		100
	Martha Park of Anderson, Inc.		100
	Martha Park of Augusta, Inc.		100
	Martha Park of Gaffney, Inc.		100

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
6-30-45	UNITED MERCHANTS AND MANUFACTURERS, INC. (Continued)		
	Aiken Stores, Inc. (Continued)		
	Martha Park of Greenville, Inc.		100
	Martha Park of Rock Hill, Inc.		100
	Martha Park of Shelby, Inc.		100
	Ashland Corporation		99.5
	Associated Textiles of Canada, Ltd.		100
	Bristol Supply Company		100
	Langley Manufacturing Co.		100
	Case Clothes, Inc. (New York)		56
	Case Clothes, Inc. (Ohio)		100
	Case Clothes of Akron, Inc.		100
	Case Clothes Albany Corporation, The		100
	Case Clothes of Bridgeport, Inc.		100
	Case Clothes of Canton, Inc.		100
	Case Clothes of Cincinnati, Inc.		100
	Case Clothes of Columbus, Inc.		100
	Case Clothes of Dayton, Inc.		100
	Case Clothes of Erie, Inc.		100
	Case Clothes of Hartford, Incorporated		100
	Case Clothes of Indiana, Inc.		100
	Case Clothes of New Britain, Incorporated		100
	Case Clothes of New Haven, Incorporated		100
	Case Clothes of Norfolk, Incorporated		100
	Case Clothes Schnectady Corporation, The		100
	Case Clothes of Springfield, Inc.		100
	Case Clothes of Waterbury, Incorporated		100
	Case Clothes of Worcester, Inc.		100
	Case Clothes of Wilkes-Barre, Inc.		100
	Case Realty of Columbus, Inc.		100
	Clearwater Manufacturing Company		100
	Cohn-Hall-Marx Co. (New York)		99.9
	Cohn-Hall-Marx Co. (Delaware)		100
	Jewett City Warehouse Corporation, The		100
	Leonard Securities Corporation		100
	United Factors Corporation		100
	Compa Cia Mercantil Pan America S.R.L. (Argentina)		100
	Milsaldos S.R.L.		100
	Davis Mills Corporation, The		100
	Fisk Mills, Inc.		100
	Leslie Mills, Inc.		100
	Midland Print Works, Inc.		100
	Queenswear Company, Inc.		100
	Robert Hall Clothes, Inc.		92.5
	Robert Hall Clothes of Atlanta, Inc.		100
	Robert Hall Clothes of Dallas, Inc.		100
	Robert Hall Clothes of Fort Worth, Inc.		100
	Robert Hall Clothes of Houston, Inc.		100
	Robert Hall Clothes of New Orleans, Inc.		100
	Seminole Mills, The		100
	Seneca Textile Corporation (New York)		75
	Arkwright Corporation		100
	Arkwright Warehouse Corporation		100
	Barbe-McKenzie Corporation		100
	Bath Mills, Inc.		100
	Esade Spinning Corporation		100
	Homestead Draperies, Inc.		100
	89 Franklin St. Realty Corp.		100
	Seneca Textile Corporation of Illinois		100
	Southern Textile Chemical Corporation		100
	Sudamtex, Sociedad Anonima Textil Sudamericana (Argentina)		100
	Tiendas Milsaldos S.A.		100
	United International Corporation		100
	United Merchants Industrial Fabrics Corp.		100
	United Merchants Laboratories, Inc.		100
	United Merchants Sales Corporation		100
	United Rayon Mills		100
	Village Management Corporation		100
	* One (1) Company (name and percentage control omitted)		

1/ Certain subsidiaries of the Registrant and its subsidiaries are inactive. The Registrant and its subsidiaries have only a normal investment in these, and such subsidiaries produced no operating revenue during the fiscal year ended June 30, 1945.

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
5-31-45	UNITED PAPERBOARD COMPANY		
	Benton and Fairfield Railway Company		100
	UPCO Corporation		100
	* Affiliated Company #1 (name omitted)		69.6
	* Subsidiary Company A (name omitted)		100
	* Affiliated Company #2 (name omitted)		100
12-31-45	UNITED PROFIT SHARING CORPORATION		
	* Rowe Co., H. E.		100
	* Royal Crown Bottling Company of Newark, Incorporated		100
1-31-45	UNITED SHIRT DISTRIBUTORS, INC.		
2-28-45	UNITED SHOE MACHINERY CORPORATION		
	* Aktiebolaget United Shoe Machinery Co. (Sweden)		100
	* Aktieselskabet United Shoe Machinery Co. (Denmark)		100
	* Aktieselskabet United Shoe Machinery Co. (Norway)		100
	B. H. Chemical Co.		100
	* B. H. Chemical Co. of Canada, Ltd.		100
	Bass River Land Co.		100
	Boston Blacking Company		100
	* Boston Blacking Co. Aktiebolag (Sweden)		100
	* Boston Blacking Co. Aktieselskab (Denmark)		100
	* Boston Blacking Co. Aktieselskap (Norway)		100
	* Boston Blacking Co. G.m.b.H. (Germany)		100
	* Compagnie de Produits Chimiques "Boston" (France)		100
	* Compania de Tintas Boston S.A. (Spain)		100
	* Societa Anonima Industrie Chimiche B.B. (Italy)		100
	* British United Shoe Machinery Co., Ltd., The (England)		79.2
	* B. H. Chemical Company Ltd. (England)		92.3
	* B. B. Chemical Company of Australia Proprietary Ltd.	(a)	90
	* American Blacking Co. Pty. Ltd. (Australia)		100
	* British United Shoe Machinery Co. of Australia Proprietary Ltd., The		100
	* B. B. Chemical Company of Australia Proprietary Ltd.	(a)	10
	* British United Shoe Machinery (South Africa) Ltd.		100
	* Miller Last Co., Ltd., O. A. (England)		91.2
	* Tucker Eyelet Co. Limited, The George (England)		100
	* Whitfield, Hodgson & Brough, Ltd. (England)		100
	* Compagnia Italiana Macchine Per Calsature (Italy)		100
	* Companhia United Shoe Machinery do Brasil		100
	Cross & Co., Inc., W. W.		100
	* Deutsche Vereinigte Schuhmaschinen Gesellschaft m.b.H. (Germany)		100
	* Rumaenische Aktiengesellschaft Fuer Industrielle Maschinen und Einrichtungen Bucharest (Roumania)		100
	Felton & Son Co., S. A.		51.3
	Felton United Brush Co.		100
	Hoague-Sprague Corporation		94.3
	Davis Paper Company		100
	*(International Goodyear Shoe Machinery Corporation		100)
	Krippendorf Kalculator Co.		53.1
	Littleway Process Co., The		100
	Mears Heel Co. Inc., Fred W.		100
	* Dominion Wood Heel Corp., Ltd. (Canada)		100
	Mills Transfer Co.		100
	* O. Y. United Shoe Machinery Co. A.B. Finland		100
	* Schuhmaschinen und Furnituren Handels-Aktien-Gesellschaft, Prag (Czecho-Slovakia)		100
	Security Eyelet Co.		100
	* Manufacture Francaise (France)		100
	Shoe Form Co. Inc.		50.3
	Dun Deer Sandals, Inc.		100
	Shoe Lace Company		86.4
	Manton Realty Co.		100
	Trimmings, Inc.		66.7
	Sibley-Pym Corporation		54.6
	Turner Tanning Machinery Co., The		100
	* Maschinenfabrik Turner A.G. (Germany)		79.3
	* Turner Tanning Machinery Co., The (France)		100
	* Turner Tanning Machinery Co., Limited, The (England)		95.1
	* Union de Maquinaria para Calzado, S.A. (Spain)		100
	United Last Co.		100
	* United Last Co. Ltd. (Canada)		100

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
2-28-45	UNITED SHOE MACHINERY CORPORATION (Continued)		
	* United Shoe Machinery Co. Argentina		100
	* United Shoe Machinery Co. of Canada, Ltd.		100
	* United Shoe Machinery Co. of Chile		99.99
	United Shoe Machinery Co., The (Connecticut)		100
	United Shoe Machinery Co. de Cuba		100
	* United Shoe Machinery Co. de France		99.85
	United Shoe Machinery Co., Ltd. (Philippine Islands) 1/		100
	* United Shoe Machinery Co. of Mexico S.A.		100
	* United Shoe Machinery Co., societe anonyme belge (Belgium)		100
	United Shoe Repairing Machine Co.		100
	* Vereinigte Schuhmaschinen A.G. (Switzerland)		100
	* Westbrook Cooke, Ltd. (England)		52.5
	1/ That part of the assets of United Shoe Machinery Co., Ltd. which were located in the Philippine Islands is excluded from the consolidated financial statements.		
8-31-45	UNITED SPECIALTIES COMPANY		
12-31-45	UNITED STATES FREIGHT COMPANY		
	(Bekins Household Shipping Co.		100)
	Canadian Consolidated Car Co. Ltd.		100
	Detroit Trucking Co.		100
	Lasbm Cartage Co.		100
	Lone Star Cartage & Transfer Co.		100
	Modern Shipping Service, Inc.		100
	(Overland Package Freight Service, Inc.		100)
	(Universal Air Freight Corp.		100)
	Universal Carloading & Distributing Co. (Delaware)		100
	(Trans Continental Freight Co.		100)
	Universal Carloading & Distributing Co. (Texas)		100
	Universal Carloading & Distributing Co. Ltd. (Hawaii)		100
	Universal Cartage Co. (Delaware)		100
	(Overland Merchandise Corp.		100)
	King Street Garage, Inc.		100
	* Universal Cartage Co. (Texas)		50
	(Universal Terminal Company		100)
	(Universal Terminal Warehouse Co. (Delaware)		100)
	* Universal Terminal Warehouse Co. (Texas)		50
	Universal Transcontinental Corp.		100
	Western Carloading Co.		100
	Pioneer Carloading Co.		100
12-31-45	UNITED STATES GLASS COMPANY		
	* Glassport Land Company		100
12-15-45	UNITED STATES GRAPHITE COMPANY, THE		
	Compania Minera de San Jose, S.A.		100
12-31-45	UNITED STATES GYPSUM COMPANY (ILLINOIS)		
	Canadian Gypsum Company, Limited		100
	Toronto Asphalt Roofing Manufacturing Co., Limited		100
	Gypsum Packet Company, Limited		100
	(McHenry-Millhouse Mfg. Co., Inc.		100)
	(Sampson Plaster Board Company, Inc.		100)
	Sweetwater Suburban Water Company		100
	United States Gypsum Company (Delaware)		100
12-31-45	UNITED STATES HOFFMAN MACHINERY CORPORATION		
	Canadian Hoffman Machinery Company, Ltd. (Canada)		100
	* Hoffman Bugelmaschinen Gesellschaft m.b.H. (Austria)		100
	* Hoffman Bugelmaschinen Gesellschaft m.b.H. (Germany)		100
	(Hoffman Machinery Corporation, The (Delaware)		100)
	(Hoffman Pressing Machine Corporation, The (Delaware)		100)
	* Hoffmans Pressningsmaskiner A/B (Sweden)		100
	* Macchine Hoffman S.A.I. (Italy)		100
	Maquinas Hoffman, Ltd. (Delaware)		100
	*(Mexican Hoffman Machinery Company, S.A., The (Mexico) 1/		100)
	Stanton Foundry, Inc. (New York)		100
	(Vorclone Corporation (Delaware)		100)
	1/ Previously liquidated as of August 1944.		

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3-31-45	U. S. INDUSTRIAL CHEMICALS, INC.		
	Cuba Distilling Company		100
	Compania Cubana de Transporte de Mieles		100
	Dominican Molasses Company, C. por A.		100
	U. S. Industrial Alcohol Co.		100
10-31-45	UNITED STATES LEATHER COMPANY, THE		
	Keystone Tanning and Glue Company		100
	Keta Realty Company		100
12-31-45	UNITED STATES LINES COMPANY		
	* Atlantic Transport Company, Ltd.		100
	Baltimore Mail Steamship Company 1/		100
	North Atlantic Transport Company, Inc.		100
	Number One Broadway Corporation		100
	(Roosevelt Steamship Company, Inc.		100)
	* Rosskai G.m.b.H.		100
	* Societe Anonyme De Navigation Belge-Americaine 1/		100
	United States Lines Company (Canada) Ltd.		100
	United States Lines Operations, Inc.		100
	* United States Lines Societe Maritime Anversoise		100
	1/ In Liquidation.		
12-31-45	UNITED STATES PIPE AND FOUNDRY COMPANY		
	* Addyston Water Company, The		100
	* SLOSS-SHEFFIELD STEEL AND IRON COMPANY		42.6
12-31-45	UNITED STATES PLAYING CARD COMPANY, THE		
	Consolidated-Dougherty Card Company, Inc.		100
	International Playing Card Company, Limited		100
	Canadian Playing Card Company, Limited		100
	(Dominion Playing Card Company, Limited		100)
	Russell Playing Card Company, Inc.		100
4-30-45	UNITED STATES PLYWOOD CORPORATION		
	Algoma Plywood & Veneer Company		100
	Duke Lapham Realty Corp.		100
	Hamilton Veneer Company		100
	* Siuslaw Forest Products Inc.		51
	Tekwood, Inc.		100
	* United States Plywood of Canada Limited		100
	* Hay & Company Limited		100
12-31-45	UNITED STATES POTASH COMPANY		
12-31-45	UNITED STATES PRINTING AND LITHOGRAPH COMPANY, THE		
	(American Lithographic Company, Inc.		100)
	(Atlantic Lithographic & Printing Co. Inc.		100)
	(Donaldson Lithographic Company, The		100)
	(Erie Lithographing & Printing Company		100)
	(Palmer Advertising Service, Inc.		100)
	(Powers Company, The W. F.		100)
	(Schmidt Lithographing Company, Theo. A.		100)
	* United States Printing & Lithograph Company of California, The		100
1-31-45	UNITED STATES RADIATOR CORPORATION		
	(Capitol Finance Corporation		100)
	(Pacific Steel Boiler Corporation		100)
12-31-45	UNITED STATES REALTY AND IMPROVEMENT COMPANY		
	Lawyers Building Corporation		100
	Trinity Buildings Corporation of New York		100
	Whitehall Improvement Corporation		100
12-31-45	UNITED STATES RUBBER COMPANY		
	Consolidated Rubber Manufacturers, Limited		100
	Dominion Rubber Company, Limited (England)		100
	Dispersions Process, Inc.		99.2
	Dominion Rubber Company, Limited (Canada)		100
	Dominion Rubber Munitions, Limited		100
	Irwin Dyestuff Corporation, Limited		100

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	UNITED STATES RUBBER COMPANY (Continued)		
	Fabric Fire Hose Company		100
	* Fisk Tire Co., Inc. of the Philippines, The		100
	Fisk Tyre Company, Limited, The		100
	Gorse Company, Inc., Frank W.		100
	* Hollandsche Amerikaansche Plantage Maatschappij		100
	Latex Fiber Industries, Inc.		51
	* Malayan American Plantations, Limited		100
	Mishawaka Rubber and Woolen Manufacturing Company		100
	* Nederland Langkat Rubber Maatschappij		100
	New York Belting and Packing Co.		100
	* Si Pare Pare Rubber Maatschappij		100
	United States Rubber Co., Ltd.		100
	United States Rubber Export Company, Limited		100
	Dominion Tyre & Rubber Company, Limited		100
	* Societe Anonyme de Produits en Caoutchouc		100
	United States Rubber Company, Aktiebolag		100
	* United States Rubber Company, Aktieselskab		100
	United States Rubber Company, (South Africa), Limited		100
	Wellman Company		58.73
	Three (3) foreign companies		1/
	1/ Names and percents of control omitted.		
12-31-45	UNITED STATES SMELTING REFINING AND MINING COMPANY		
	(American Exploration Company		50.05)
	* American Star Mining Company		86.4
	(Bingham Mines Company		100)
	Blackwell Corporation		100
	(Centennial-Eureka Mining Company		100)
	Compania de Real del Monte y Pachuca		100
	Compania de Minas Santa Ana y Anexas, S. A.		98.6
	Compania Exploradora de Hidalgo, S. A.		100
	Compania Metalurgica de Atotonilco El Chico, S. A.		77
	Compania Minera La Union, S. A.		85.9
	Compania Minera La Reina y Anexas, S. A.		69.4
	Eagle and Blue Bell Mining Company		98.7
	Ebner Gold Mining Company		100
	(Fairbanks Exploration Company		100)
	(Gold Road Mines Company		100)
	H-B Mining Company		100
	(Hanson Consolidated Gold Fields		100)
	* Hanover Bessemer Iron and Copper Company		54.7
	(Mammoth Copper Mining Company of Maine		100)
	Mic-Mac Explorations Limited		100
	Mic-Mac Mines Limited		76.1
	Montana-Bingham Consolidated Mining Company		99.98+
	Moonlight Water Company		100
	(Needles Mining and Smelting Company, The		100)
	(Niagara Mining Company		99.68)+
	* Richmond-Eureka Mining Company		59.1
	Sanpete Valley Coal Company		100
	* Sunnyside Mining and Milling Company, The		66.7
	* United Idaho Mining Company		95.2
	United States Fuel Company		100
	King Coal Company		100
	Price Reservoir and Irrigation Company		100
	(United States Lime Company		100)
	U. S. S. Lead Refinery, Inc.		100
	(United States Smelting Company		100)
	U. S. Smelting Exploration, S. A.		100
	United States Smelting Refining and Mining Exploration Company		100
	Uesram Exploration Company		100
	(Utah Company, The		100)
	* Utah Railway Company		100
	* National Coal Railway Company		100
	White Knob Mining Company		100

REGISTRANTS AND SUBSIDIARIES

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
: COMPANIES NOT INCLUDED IN REGISTRANTS' CONSOLIDATED STATEMENTS INDICATED BY ASTERISKS
: LINES OF CONTROL SHOWN BY INDENTATION

DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	UNITED STATES STEEL CORPORATION		
	Agawam Iron Mining Company		100
	American Bridge Company		100
	American Steel and Wire Company of New Jersey, The		100
	Companhia Meridional de Mineracao	(a)	.04
	Standard Fence Company		100
	(Washburn and Moen Manufacturing Company		100)
	(Angus Land Company		100)
	Apollo Gas Company		100
	Atlas Lumnite Cement Company, The		100
	Bessemer and Lake Erie Railroad Company		100
	Bessemer-Union Improvement Company	(b)	50
	Mesaville, Conneaut Lake and Linesville Rail Road Company		100
	Birmingham Southern Railroad Company		100
	Bradley Transportation Company		100
	Central Radio Telegraph Company		100
	Carbon County Railway Company		100
	Carnegie-Illinois Steel Corporation		100
	Bessemer Electric Power Company		100
	* Companhia Meridional de Mineracao	(a)	.04
	Carnegie Natural Gas Company		100
	Chapin Mining Company		100
	Columbia Iron Mining Company		100
	Columbia Steel Company		100
	* Companhia Meridional de Mineracao	(a)	99.83
	Connellsville & Monongahela Railway Company		100
	Cyclone Fence Company		100
	Donora Southern Railroad Company		100
	Duluth, Missabe and Iron Range Railway Company		100
	Elgin, Joliet and Eastern Railway Company		100
	(Essex Iron Company		100)
	Etna and Montrose Railroad Company		100
	Federal Shipbuilding and Dry Dock Company		100
	Franklin Township Water Company, The		100
	Frick Coke Company, H. C.		100
	Gary Land Company		100
	* Geneva Steel Company		100
	Gerrard Steel Strapping Company		100
	Gerrard Company, Inc., The		100
	Gerrard Pan-American Limited		100
	* Gunnison Homes, Inc.		70
	Hannibal Connecting Railroad Company		100
	(Hemlock Land Company		100)
	Illinois Steel Company		100
	Isthmian Steamship Company		100
	Johnstown and Stony Creek Rail Road Company		100
	Lake Terminal Railroad Company, The		100
	McKeesport Connecting Railroad Company		100
	Michigan Limestone & Chemical Company		100
	National Tube Company		100
	Newburgh and South Shore Railway Company, The		100
	Northampton and Bath Railroad Company		100
	Ohio Barge Line, Inc.		100
	Oil Well Supply Company		100
	* Oil Well Supply Company Limited		99.98
	Oliver Iron Mining Company		100
	* Cartier Mining Company Limited, The		100
	Pennsylvania and Lake Erie Dock Company		88
	(Piloto Mining Company		85)
	Pittsburg, Bessemer and Lake Erie Railroad Company		78.5
	Pittsburgh & Conneaut Dock Company, The		100
	Pittsburgh Limestone Corporation		100
	Pittsburgh Steamship Company		100
	Pittsburgh Supply Company		100
	Scully Steel Products Company		100
	Seventy-one Broadway Corporation		100
	Shaw Iron Company		99.95
	Tennessee Coal, Iron and Railroad Company		100
	Companhia Meridional de Mineracao	(a)	.04
	Tennessee Land Company		100
	Trotter Water Company		100
	Union Railroad Company		100
	Bessemer-Union Improvement Company	(b)	50

REGISTRANTS AND SUBSIDIARIES

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
: COMPANIES NOT INCLUDED IN REGISTRANTS' CONSOLIDATED STATEMENTS INDICATED BY ASTERISKS
: LINES OF CONTROL SHOWN BY INDENTATION

DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	UNITED STATES STEEL CORPORATION (Continued)		
	Union Supply Company		100
	United States Coal and Coke Company		100
	United States Steel Corporation of Delaware		100
	United States Steel Export Company		100
	* Bruneo, S. A.		100
	* Compania de Acero—United States Steel Export Company (Chile) S.A.		100
	* Compania de Acero United States Steel Export Company (Peru) S.A.		100
	* Compania de Representaciones Mercantiles, Cubacero, S.A.		100
	* Isthmian Steamship Company, Limited		100
	* Metalurgica Exportadora Estadounidense de la Argentina, S.A.		100
	* United States Steel Export Company of China, Incorporated		100
	* United States Steel Export Company de Mexico, S.A.		100
	* United States Steel Export Company (Puerto Rico), Inc.		100
	United States Steel Products Company		100
	Bennett Manufacturing Company, Inc.		100
	Doyle Manufacturing Company		100
	Petroleum Iron Works Company, The (Ohio)		100
	Petroleum Iron Works Company, The (Texas)		100
	United States Steel Supply Company		100
	Universal Atlas Cement Company		100
	Universal Exploration Company		100
	Virginia Bridge Company		100
	Warrior & Gulf Navigation Company		100
	Youngstown and Northern Railroad Company, The		100
	* Eight (8) companies (names omitted)		1/
	1/ Registrant or some one of its subsidiaries owns a substantial percentage, but not exceeding 50 percent in any case, of the voting stock of these companies. Registrant disclaims any admission of the actual existence of effective control of any one of such companies.		
6-30-45	UNITED STATES SUGAR CORPORATION		
	* Canal Point Realty Corporation		100
	* Canal Point Water Company		100
	* Clewiston Hotels Company		100
	* Clewiston Realty Corporation		100
	*(Everglades Drainage and Development Corporation		100)
	*(Florida Sugar Company		100)
	*(Florida Sugar Plantations, Inc.		100)
	*(Glades Land Corporation		100)
	* Harlem Realty Corporation		100
	* Sugarland Park Corporation		100
12-31-45	UNITED STATES TOBACCO COMPANY		
12-31-45	U. S. TRUCK LINES, INC. OF DELAWARE		
	Buffalo Delivery, Inc.		100
	Cleveland, Columbus & Cincinnati Highway, Inc., The		100
	Consolidated Cartage & Storage Co., The		81.28
	Independent Cartage Company, The		100
	Creedon & Sons Trucking Company, Daniel		66-2/3
	Detroit Delivery, Inc.		100
	Motor Express, Inc. (New Jersey)		100
	Motor Express, Inc. (Ohio)		100
	Motor Express, Inc. of Indiana		100
	National Tank Truck Delivery, Inc.		100
	Ohio Delivery, Inc.		100
	Ohio Motor Transport, Inc.		100
	Superior Transfer Company, The (Delaware)		100
	Superior Transfer Company, The (Ohio)		100
10-31-45	UNITED STOCKYARDS CORPORATION		
	Brighton Stock Yards Company		78.4
	Fort Worth Livestock Handling Company		100
	Milwaukee Livestock Handling Company		100
	Portland Union Stock Yards Company		68.3
	Peninsula Terminal Company		100
	Saint Joseph Stock Yards Company		60.1
	Stockyards Service Company		100
	Saint Paul Union Stockyards Company		70.8
	* Markets, Incorporated		97.69
	Stockyards Railway Company		100
	Union Stockyards Company of Fargo		100

REGISTRANTS AND SUBSIDIARIES

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: INACTIVE COMPANIES SHOWN IN PARENTHESES
: COMPANIES NOT INCLUDED IN REGISTRANTS' CONSOLIDATED STATEMENTS INDICATED BY ASTERISKS
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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
10-31-45	UNITED STOCKYARDS CORPORATION (Continued)		
	Sioux City Stock Yards Company, The		1/
	Sioux City Terminal Railway Company		100
	Sioux Falls Stock Yards Company		100
	South San Francisco Livestock Handling Company		100
	1/ Percent of control not indicated. The registrant holds 68.036 percent of the Preferred Stock and 67.596 percent of the Common Stock.		
12-31-45	UNITED STORES CORPORATION		
	* McCRORY STORES CORPORATION		38.25
	* McLELLAN STORES COMPANY		50.89
12-31-45	UNITED STOVE COMPANY		
12-31-45	UNITED TRANSIT COMPANY		
	Akron Transportation Company		100
	Baton Rouge Bus Company		100
	Lookout Incline Railway Company		100
	Southern Coach Lines, Inc.	(a)	7.5
	Southern Coach Lines, Inc.	(a)	92.5
	Springfield Transportation Company		100
	Virginia Transit Company		100
	Portsmouth Transit Company		100
	Youngstown Municipal Railway Company, The		100
6-30-45	UNITED WALLPAPER, INC.		
	Maxwell Company, S. A.		100
	Mid-States Wallpaper and Paint Co.		100
	* Sun-Tested Wallpapers Limited (Canada)		80
	Trims Company, Inc.		100
	* Trims Company of Canada Limited		100
	* Varlon, Inc.		100
12-31-45	UNIVERSAL CAMERA CORPORATION		
	Chromex Film Laboratories, Inc.		100
12-31-45	UNIVERSAL CONSOLIDATED OIL COMPANY (CALIFORNIA)		
	* Los Flores Land and Oil Company		53.01
	Lost Hills Water Company		100
	Universal Consolidated Oil Company (Oklahoma)		100
12-31-45	UNIVERSAL-CYCLOPS STEEL CORPORATION		
12-31-45	UNIVERSAL LABORATORIES, INC. (DELAWARE)		
	(American Druggists Syndicate, Inc. (California) 1/		100)
	American Druggists Syndicate, Inc. (New York) 1/		100
	(Aseptic Products Company, Inc.		96.8)
	Borden Avenue Utilities Corporation		100
	Delettrez, Inc.		100
	(General Aseptic Company, Inc.		100)
	(Kerkoff, Ltd.		100)
	(Kny-Scheerer Corporation		100)
	(Universal Laboratories, Inc. (Illinois)		100)
	(Universal Laboratories, Ltd. (California)		100)
	(Vivaudou, Inc., V. (California)		100)
	Vivaudou, Inc., V. (New York)		100
	1/ Subsequently sold during 1946.		
6-30-45	UNIVERSAL LEAF TOBACCO COMPANY, INC.		
	* Adams Co., Inc., W. A. 1/		50
	* Argue Co., Inc., C. T. W. 1/		50
	* Atlas Tobacco Co., Inc. 1/		100
	* Beach and Co., Inc., William B. 1/		50
	* Canadian Leaf Tobacco Co., Ltd.		87.50
	* Norfolk Leaf Tobacco Co., Ltd.		100
	* Eastern Leaf Tobacco Co., Inc. 1/		50
	* Edwards Co., Inc., K. R. 1/		50
	* Farmville Leaf Tobacco Co., Inc.		51

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
6-30-45	UNIVERSAL LEAF TOBACCO COMPANY, INC. (Continued)		
	* German Tobacco Co., Inc. 1/		50
	* Jenkins Tobacco Co., Inc., L. B. 1/		50
	* Jenkins Redrying Co., Inc., L. B. 1/		100
	* Lea Tobacco Co., Inc., W. B. 1/		50
	* Person-Garrett Co., Inc. 1/		50
	* Robinson Co., Inc., W. L.		55
	* Rudolph, Hagh and Co., Inc. 1/		50
	Southern States Tobacco Company, Inc.		100
	Southwestern Tobacco Company, Inc.		100
	Taylor Company, Inc., J. F.		100
	* Universal Leaf Tobacco Co. of China, Federal, Inc.		78.68
	* Virginia Tobacco Co., Inc. 1/		50
	* Watson Co., Inc. R. P. 1/		50
	* Watson Co. of Georgia, Inc., R. P. 1/		85
	* Winstead Co., Inc. of Pennsylvania, W. H.		75
	Winstead Company, Inc., W. H.		100
	* Winstead Leaf Tobacco & Storage Co., Inc. 1/		50
	1/ The admission of the actual existence of effective control was disclaimed.		
11-3-45	UNIVERSAL PICTURES COMPANY, INC.		
	Big U Film Exchange, Inc.		100
	Universal Film Exchanges, Inc.		100
	Universal International Films, Inc.		100
	(Deutsche Universal Film, A. G. (Germany)		100)
	(Hispano American Films, S. A. (Spain)		100)
	* N. U. P. Finance, Ltd. (Great Britain)		100
	(N. V. Universal Film Maatschappij, N. I. (Java)		100)
	* Peliculas Nueva Universal de Cuba, S. A.		100
	(Towarzystwo Filmowe Universal Pictures Corporation Sp. Z. Org. Odp. (Poland)		100)
	(Universal Film, A. S. (Denmark)		100)
	* Universal Film Aktiebolag (Sweden)		100
	(Universal Film, R. T. (Rumgary)		100)
	* Universal Film, S. A. (Belgium)		100
	(Universal Film, S. A. (France)		100)
	* Universal Film, S. A. (Switzerland)		100
	* Universal Films Argentine, S. A. de Pel. Cin.		100
	* Universal Films, S. A. (Brasil)		100
	* Universal Films, S. A. (Panama)		100
	* Universal Pictures (India) Ltd.		100
	(Universal Pictures (Japan) Ltd.		100)
	(Universal Pictures (Singapore) Ltd.		100)
	* Universal Pictures Company of Uruguay		100
	* Universal Pictures Corporation of Chile		100
	(Universal Pictures Corporation of China		100)
	* Universal Pictures Corporation of Egypt		100
	* Universal Pictures Corporation of Mexico		100
	* Universal Pictures Corporation of Peru		100
	* Universal Pictures Corporation of Porto Rico		100
	(Universal Pictures Corporation of the Far East (Philippine Islands)		100)
	* Universal Pictures of North Africa, Inc.		100
	(Universal Pictures of Norway, A. S.		100)
	* Universal Pictures of Trinidad, Inc.		100
	Universal Pictures of the Orient, Inc. 1/		100
	* Universal Pictures Proprietary, Ltd. (Australasia)		100
	(Universal Pujcovna A. Prodaj-Filmu Splo. S. R. O. (Czechoslovakia)		100)
	Universal Music Corporation		100
	1/ Organized October 5, 1945.		
12-31-45	UNIVERSAL PRODUCTS COMPANY, INCORPORATED		
12-31-45	UTAH CONSOLIDATED MINING AND MILLING COMPANY		
2-28-45	UTAH-IDAHO SUGAR COMPANY		
	Gunnison Sugar, Incorporated		100
12-31-45	UTAH OIL REFINING COMPANY		
	Utah Oil Building Corporation		100

KEY: REGISTRANTS SHOWN IN CAPITALS
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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	UTAH POWER & LIGHT COMPANY		
	* Utah Light and Traction Company (Shell Company) 1/		100
	Western Colorado Power Company, The		99.97
	1/ As of December 31, 1945 this company has not been dissolved, but is merely a shell corporation owning no property and having no assets.		
12-31-44	UTAH RADIO PRODUCTS COMPANY 1/		
	*(Carter Radio Company		100)
	Caswell-Runyan Company, The		100
	*(Radio Manufacturers Corporation		100
	* Resistelite Corporation, The		62½
	* Ucoa Radio, S. A.		2/
	* Utah Electronics (Canada) Limited		50
	1/ The registrant merged with INTERNATIONAL PETROLA CORPORATION in October 1945.		
	2/ The registrant owned a one-third interest in this company.		
12-31-45	UTAH-WYOMING CONSOLIDATED OIL COMPANY		

INTENTIONAL SECOND EXPOSURE

REGISTRANTS AND SUBSIDIARIES

KEY: REGISTRANTS SHOWN IN CAPITALS
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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
6-30-45	UNIVERSAL LEAF TOBACCO COMPANY, INC. (Continued)		
	* Gorman Tobacco Co., Inc. 1/		50
	* Jenkins Tobacco Co., Inc., L. B. 1/		50
	* Jenkins Redrying Co., Inc., L. B. 1/		100
	* Lea Tobacco Co., Inc., W. B. 1/		50
	* Person-Garrett Co., Inc. 1/		50
	* Robinson Co., Inc., W. L.		55
	* Rudolph, Heeb and Co., Inc. 1/		50
	Southern States Tobacco Company, Inc.		100
	Southwestern Tobacco Company, Inc.		100
	Taylor Company, Inc., J. P.		100
	* Universal Leaf Tobacco Co. of China, Federal, Inc.		78.68
	* Virginia Tobacco Co., Inc. 1/		50
	* Watson Co., Inc. R. P. 1/		50
	* Watson Co. of Georgia, Inc., R. P. 1/		85
	* Winstead Co., Inc. of Pennsylvania, W. H.		75
	Winstead Company, Inc., W. H.		100
	* Winstead Leaf Tobacco & Storage Co., Inc. 1/		50
	1/ The admission of the actual existence of effective control was disclaimed.		
11-3-45	UNIVERSAL PICTURES COMPANY, INC.		
	Big 7 Film Exchange, Inc.		100
	Universal Film Exchanges, Inc.		100
	Universal International Films, Inc.		100
	(Deutsche Universal Film, A. G. (Germany)		100)
	(Hispano American Films, S. A. (Spain)		100)
	* N. U. P. Finance, Ltd. (Great Britain)		100
	(N. V. Universal Film Maatschappij, N. I. (Java)		100)
	* Peliculas Nueva Universal de Cuba, S. A.		100
	(Towarzystwo Filmowe Universal Pictures Corporation Sp. Z. Org. Odp. (Poland)		100)
	(Universal Film, A. S. (Denmark)		100)
	* Universal Film Aktiebolag (Sweden)		100
	(Universal Film, R. T. (Hungary)		100)
	* Universal Films, S. A. (Belgium)		100
	(Universal Film, S. A. (France)		100)
	* Universal Film, S. A. (Switzerland)		100
	* Universal Films Argentine, S. A. de Pel. Cin.		100
	* Universal Films, S. A. (Brazil)		100
	* Universal Films, S. A. (Panama)		100
	* Universal Pictures (India) Ltd.		100
	(Universal Pictures (Japan) Ltd.		100)
	(Universal Pictures (Singapore) Ltd.		100)
	* Universal Pictures Company of Uruguay		100
	* Universal Pictures Corporation of Chile		100
	(Universal Pictures Corporation of China		100)
	* Universal Pictures Corporation of Egypt		100
	* Universal Pictures Corporation of Mexico		100
	* Universal Pictures Corporation of Peru		100
	* Universal Pictures Corporation of Porto Rico		100
	(Universal Pictures Corporation of the Far East (Philippine Islands)		100)
	* Universal Pictures of North Africa, Inc.		100
	(Universal Pictures of Norway, A. S.		100)
	* Universal Pictures of Trinidad, Inc.		100
	Universal Pictures of the Orient, Inc. 1/		100
	* Universal Pictures Proprietary, Ltd. (Australasia)		100
	(Universal Pujcovna A. Prodaj-Filmu Splo. S. R. O. (Czechoslovakia)		100)
	Universal Music Corporation		100
	1/ Organized October 5, 1945.		
12-31-45	UNIVERSAL PRODUCTS COMPANY, INCORPORATED		
12-31-45	UTAH CONSOLIDATED MINING AND MILLING COMPANY		
2-28-45	UTAH-IDAHO SUGAR COMPANY		
	Gunnison Sugar, Incorporated		100
12-31-45	UTAH OIL REFINING COMPANY		
	Utah Oil Building Corporation		100

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	UTAH POWER & LIGHT COMPANY		
	* Utah Light and Traction Company (Shell Company) 1/		100
	Western Colorado Power Company, The		99.97
	1/ As of December 31, 1945 this company has not been dissolved, but is merely a shell corporation owning no property and having no assets.		
12-31-44	UTAH RADIO PRODUCTS COMPANY 1/		
	*(Carter Radio Company		100)
	Caswell-Runyan Company, The		100
	*(Radio Manufacturers Corporation		100
	* Resistelite Corporation, The		62½
	* Ucoa Radio, S. A.		2/
	* Utah Electronics (Canada) Limited		50
	1/ The registrant merged with INTERNATIONAL DETROLA CORPORATION in October 1945.		
	2/ The registrant owned a one-third interest in this company.		
12-31-45	UTAH-WYOMING CONSOLIDATED OIL COMPANY		

REGISTRANTS AND SUBSIDIARIES

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
	(V)		
11-30-45	VALSPAR CORPORATION, THE		
	Con-Ferro Paint & Varnish Company		100
	Detroit Graphite Company		100
	*(Dominion Paint Works, Limited		100)
	Smith & Co., Inc., Edward Valentine & Company, Inc.		100
	Valspar Corporation Limited, The		100
12-30-45	VAN DE KAMP'S HOLLAND DUTCH BAKERS, INC.		
12-31-45	VAN DORN IRON WORKS COMPANY, THE		
	Davies Can Company, The		100
12-31-45	VAN NORMAN COMPANY		
12-31-45	VAN RAALTE COMPANY, INC.		
6-30-45	VANADIUM-ALLOYS STEEL COMPANY		
	Anchor Drawn Steel Company		100
12-31-45	VANADIUM CORPORATION OF AMERICA		
	Colonial Chrome Company, Limited		100
	Lorraine Quartzites, Limited		100
	Rhodesian Vanadium Corporation		100
12-31-45	VEEDER-ROOT INCORPORATED		
	Hold-Krome Screw Corporation		100
	* Veeder-Root of Canada, Limited		100
	* Veeder-Root Limited (England)		100
12-31-45	VENEZUELAN HOLDING CORPORATION		
	Venezuelan Northern Oil Concessions Company, C. A.		100
12-31-45	VENEZUELAN PETROLEUM COMPANY		
	Compania Consolidada de Petroleo		100
12-31-45	VERDI DEVELOPMENT COMPANY 1/		
	1/ Formerly Verdi Mining Company		
9-30-45	VERTIENTES-CAMAGUEY SUGAR COMPANY OF CUBA		
	Compania General de Haciendas Azucareres, S. A.		100
6-30-45	VICK CHEMICAL COMPANY		
	Baker Chemical Company, J. T.		99.9
	Taylor Chemical Corporation		100
	Corsan Products, Inc.		100
	Cosmetic Distributors, Inc.		100
	McKelvy Company, Alfred D.		100
	* Mentol-Mex, S. A. (Mexico)		60
	Merrell Company, The Wm. S.		100
	Prince Matchabelli, Inc.		100
	Vick Chemical, Inc.		100
	Vick Products, Inc.		100
12-31-45	VICTOR CHEMICAL WORKS		
	Diversey Corporation, The		75
	Diversey Corporation (Canada) Ltd.		100
	Nabs-Cyle Corporation		100
	Plymouth Laboratories, Inc.		100
12-31-45	VICTOR CONSOLIDATED MINING COMPANY		
12-31-45	VICTOR EQUIPMENT COMPANY		
6-30-45	VIRGINIA-CAROLINA CHEMICAL CORPORATION (VIRGINIA)		
	(Birmingham Fertilizer Co. (Alabama)		100)
	* Blackstone Guano Co.		75

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
6-30-45	VIRGINIA-CAROLINA CHEMICAL CORPORATION (VIRGINIA) (Continued)		
	* Commerce Fertilizer Company 1/		50
	(Consumers Chemical Corp., The (Maine)		100)
	* Corlett Company, R. L.		50
	* Fidelity Chemical Corporation 1/		50
	(Georgia Chemical Works (Georgia)		100)
	(Navassa Guano Co. (North Carolina)		100)
	Phosphate Mining Co., The (N. Y.)		99.825
	Nichols Mercantile Co. (Florida)		100
	(Rasin-Monumental Co. (Maryland)		100)
	Southern Land Sales Corp. (Georgia)		100
	Sulphur Mining & R. R. Co. (Virginia)		100
	* Thomasville Fertilizer Co.		53.3
	* Tobacco By-Products & Chemical Corp.		55
	Virginia-Carolina Chemical Corp. (Delaware)		100
	1/ Registrant disclaims direct or indirect control.		
12-31-45	VIRGINIA ELECTRIC AND POWER COMPANY		
12-31-45	VIRGINIA IRON, COAL AND COKE COMPANY		
	(Doe Mountain Mining & Improvement Company		99.66)
	(New York & Virginia Mining & Mineral Company of Virginia		99.33)
12-31-45	VIVIAN MINING CO. INC. 1/		
	1/ Formerly Gruss Mining Company		
12-31-45	VLCHEK TOOL COMPANY, THE		
12-31-45	VULCAN DETINNING COMPANY, THE		

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
: COMPANIES NOT INCLUDED IN REGISTRANTS' CONSOLIDATED STATEMENTS INDICATED BY ASTERISKS
: LINES OF CONTROL SHOWN BY INDENTATION

DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
	Ⓦ		
9-30-45	WACO AIRCRAFT COMPANY, THE		
	Troy Flying Service		94
12-31-45	WAGNER ELECTRIC CORPORATION		
	* Midwest Engineering Company		92.3
	(Terrain Realty Company		100)
	Wagner Brake Co. Ltd. of Canada		100
12-31-45	WAIALUA AGRICULTURAL COMPANY, LIMITED		
	* HAWAIIAN PINEAPPLE COMPANY, LIMITED		36.9
	* Wahiawa Water Company, Limited		100
12-31-45	WAITE MINING COMPANY, JACK		
12-31-45	WAITT & BOND, INC.		
	Waitt & Bond Company		100
12-31-45	WALDORF SYSTEM INCORPORATED		
	Clark Restaurant Company, The		100
	Fort Hill Supply Company		100
	Ginter Restaurant Co., The		100
	St. Clairs' (Inc.)		100
	St. Clairs' Restaurant Corporation		100
9-30-45	WALGREEN CO.		
	Valentine Laboratories, Inc.		100
	Walgreen Co. (Wisconsin)		100
	Walgreen Co. of New York, Inc.		100
	Walgreen Drug Co. (Utah)		100
	Walgreen Drug Stores Co. (Florida)		100
	Walgreen Drug Stores, Inc. (Maryland)		100
	Nineteen (19) Companies (names omitted)		100
	Fifteen (15) Companies (names omitted)		100
	(Six (6) Companies (names omitted)		100)
12-31-45	WALKER & COMPANY		
	*(Bellows-Claude Neon Company		100)
	*(Grand Rapids Advertising Company		100
8-31-45	WALKER-GOODERHAM & WORTS LIMITED, HIRAM		
	Barclay & Co. Limited, Jas. (Canada)		100
	* Canadian Industrial Alcohol Company Limited	(a)	25.8
	* Corby Distilleries Limited		100
	* Douglass & Company Limited, J. M.		100
	* McNish & Company Limited, Robert		100
	* Wiser's Distillery Limited		100
	Gooderham & Worts Limited		100
	Subsidiaries Holding Company Limited		100
	WALKER & SONS, INC., HIRAM (MICHIGAN)		100
	Associated Distillers Inc.		100
	Barclay & Co. Limited, Jas. (Delaware)		100
	Destilerias Hiram Walker & Sons S.A. (Argentina)		100
	Gooderham & Worts Limited		100
	Taylor & Company, W.A.		100
	Walker Distributing Co., Hiram		100
	Walker Distributors Inc., Hiram		100
	Walker-G. & W. Sales Corporation, Hiram		100
	Walker Incorporated, Hiram		100
	Wight Distilling Company, The Frank L.		100
	Walker & Sons Grain Corporation Limited, Hiram		100
	Walker & Sons Limited, Hiram (Ontario)		100
	* Canadian Industrial Alcohol Company Limited	(a)	27.3
	* Corby Distilleries Limited		100
	* Douglass & Company Limited, J. M.		100
	* McNish & Company Limited, Robert		100
	* Wiser's Distillery Limited		100
	Walker & Sons Limited, Hiram (Scotland)		100
	* Ballantine & Son Limited, George		100
	(Barclay & Company Limited, Jas. (Scotland)		100)

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
8-31-45	WALKER-GOODERHAM & WORTS LIMITED, HIRAM (Continued)		
	Walker & Sons Limited, Hiram (Scotland) (Continued)		
	Dumbarton Warehousing Company Limited		100
	(Gordon & Grant Limited		100)
	(Lauder & McGregor Limited		100)
	(Macfarlane & Company Limited, Douglas		100)
	Mackintosh & Mackintosh Limited		100
	(McNeir & Company Limited, Harvey		100)
	(Pott & Company Limited, Stewart		100)
	(Scotia Distillers Limited		100)
	Stirling Bonding Company Limited, The		100
	Stodart Limited, James & George		100
	(Taylor & Ferguson Limited		100)
	(Thorne & Sons Limited, R.		100
	(Walker & Sons (Gin Distillers) Limited, Hiram		100)
8-31-45	WALKER & SONS, INC., HIRAM		
	Associated Distillers Inc.		100
	Barclay & Co. Limited, Jas. (Delaware)		100
	Destilerias Hiram Walker & Sons S.A. (Argentina)		100
	Gooderham & Worts Limited		100
	Taylor & Company, W.A.		100
	Walker Distributing Co., Hiram		100
	Walker Distributors Inc., Hiram		100
	Walker-G. & W. Sales Corporation, Hiram		100
	Walker Incorporated, Hiram		100
	Wight Distilling Company, The Frank L.		100
9-29-45	WALT DISNEY PRODUCTIONS 1/		
	* Creazioni Walt Disney, S.A.I. (Italian)		100
	* Walt Disney Dibujos Animados Soc. de Resp. Ltda 2/		100
	* Walt Disney Mickey Mouse, Ltd. (English)		100
	* Walt Disney Mickey Mouse (A'sia) Pty. Limited (Australia)		100
	* Walt Disney Mickey Mouse, S/A (French)		100
	1/ Although the company claims no subsidiaries, the voting power of the above foreign corporations is held as indicated by Walter E. Disney and Roy O. Disney jointly, who are stockholders of the of the registrant. The registrant makes no representation as to whether these corporations are affiliates of the company.		
	2/ Walter E. Disney and Roy O. Disney caused to be organized Compania Walt Disney de Argentina S. A., an Argentine Corporation, the stock of which was to be owned 60% by Walter E. Disney and 40% by Roy O. Disney. However, Argentine counsel advised against the use of this corporation and in place thereof the Argentine limited partnership, Walt Disney Dibujos Animados Soc. de Resp. Ltda., was organized.		
12-31-45	WALTHAM WATCH COMPANY		
12-31-45	WALWORTH COMPANY		
	Walworth California Company		100
	Walworth Delaware Corporation		100
	Walworth International Company		100
	Walworth Patents, Inc.		100
	Wescott Valve Company		100
12-29-45	WARD BAKING COMPANY		
	* British Arkady Company, Ltd.		54.1
	(Ward Baking Company, Ltd.		100)
12-31-45	WARNER AIRCRAFT CORPORATION, THE		
8-31-45	WARNER BROS. PICTURES, INC.		
	Ace Film Laboratories, Inc.		100
	* Advanced Music Corporation 1/		50
	American Camera Company		100
	* Atlantic Theatres, Inc. 1/		50
	* Circular Realty Co. 1/		50
	Bremer-Tully Manufacturing Company		100
	Cardinal Theatre Co.		100
	Connecticut Theatrical Corporation, The		100
	Continental Lithograph Corporation		77.16
	Continental Theatre Accessories, Inc.		100

REGISTRANTS AND SUBSIDIARIES

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8-31-45	WARNER BROS. PICTURES, INC. (Continued)		
	Euclid and Jeffery Corporation, The		100
	Federal Theatres Company		100
	Bird Theatre Corporation		100
	First National Pictures, Inc. (Md.)		100
	General Theatre Company		100
	* Harold Theatre Company 1/		50
	Intrastate Theatre Corporation		100
	Circuit Settlement Corporation	(a)	10
	* Kingsley Theatre Corporation 1/		50
	* Mansfield Operating Corporation 1/		50
	Massachusetts Amusement Corporation		100
	Metropolitan Theatre Company, The		94.22
	Milwaukee Theatre Co.		100
	Mindoro Corporation		100
	* Mt. Oliver Theatre Company 1/		50
	Music Publishers Holding Corporation		100
	Harms, Inc.		100
	Atlas Music Corporation		100
	* New World Music Corporation		66.67
	Remick Music Corporation		100
	Stege Co., Edward A.		100
	Witmark & Sons, M.		100
	Witmark Music Library		100
	National Theatre Co.		100
	Northeastern Theatres, Inc.		100
	Play Enterprises, Inc.		100
	Banjo Eyes, Inc.		100
	Producers Settlement Corporation		100
	* Regent-Stein Corporation 1/		50
	* Rodart Music Corporation 1/		50
	* Shubert Music Publishing Corporation 1/		50
	* Standard Theatres Corporation 1/		50
	Stanley Company of America		99.98
	Berks Amusement Company, The		100
	* Branford Theatre, Inc., The		58.33
	Circuit Settlement Corporation	(a)	40
	Stanley-Mark-Strand Corporation		100
	Circuit Settlement Corporation	(a)	10
	* Stanley-Shapiro Theatre Company		51
	Sunset Bowling Center		100
	United Research Corporation of Delaware		100
	Vitagraph Corporation		100
	Vitaphone Corporation, The		100
	* W. F. Theatre Company, Inc. 1/		50
	Warner Bros. Artists Bureau, Inc.		100
	Warner Bros. Broadcasting Corporation		100
	Warner Bros. Cartoons, Inc.		100
	Warner Bros. Celludose Products, Inc.		100
	Warner Bros. Circuit Management Corporation		100
	Warner Bros. Pictures Distributing Corporation		100
	Warner Bros. Pictures International Corporation		100
	Globe Export Corporation		100
	Warner Bros. Theatres, Inc. (Cal.)		100
	Warner Bros. Theatres, Inc. (Del.)		100
	Circuit Settlement Corporation	(a)	15
	Warner Bros. Theatres, Inc. (Ky.)		100
	Warner Bros. Theatres, Inc. (Pa.)		100
	Warner Bros. Theatres, Incorporated (Va.)		100
	Circuit Settlement Corporation	(a)	15
	Warner Bros. Theatres, Inc. (W. Va.)		100
	Circuit Settlement Corporation	(a)	10
	Warner Bros. Theatres of Wisconsin, Inc.		100
	Warner Midwest Theatres, Inc.		100
	Warott, Inc.		75
	* Woman Brown, Inc., The 1/		50
	* Twenty-eight (28) foreign corporations (names and percent control omitted)		
	1/ Registrant disclaims the actual existence of effective control.		
12-31-45	WARNER COMPANY		

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	WARNER & SWASEY COMPANY, THE		
	* Sterling Foundry Company, The		72.47
	Warner & Swasey Sales Company, The		100
12-31-45	WARREN COMPANY, S. D.		
	Baker and Spencer Brook Dam and Improvement Company		100
	Fall Brook Improvement Company		100
	(Forest Paper Company		100)
	(Nova Scotia TimberLands Company Limited		100)
	Presumpscot Water Power Company		100
	* Sebago Improvement Company		71
	Wesserunsett Stream Dam and Improvement Company		100
12-31-45	WARREN FOUNDRY & PIPE CORPORATION		
	(Crane Iron Works		100)
	(Ferro-Monte Railroad Company		100)
	Warren Pipe Company of Massachusetts, Inc.		100
6-30-45	WARREN PETROLEUM CORPORATION		
6-30-45	WARREN REFINING & CHEMICAL COMPANY, THE		
	(Good Housekeeping Products Corporation		100)
12-31-45	WASHINGTON GAS AND ELECTRIC COMPANY		
	(Dominion Electric Power Company		100)
	Southern Utah Power Company		100
12-31-45	WASHINGTON GAS LIGHT COMPANY		
	Prince George's Gas Corporation		100
	Rosslyn Gas Company		100
	Washington Gas Light Company of Montgomery Company		99.9
	Washington Suburban Gas Company		100
12-31-45	WASHINGTON RAILWAY AND ELECTRIC COMPANY		
	* Braddock Light & Power Company, Incorporated	(a)	72.2
	* CAPITAL TRANSIT COMPANY		50
	* Glen Echo Park Company, The		100
	* Montgomery Bus Lines, Incorporated		100
	* Great Falls Power Company	(b)	66.68
	* POTOMAC ELECTRIC POWER COMPANY		100
	* Washington and Rockville Railway Company of Montgomery County, The		100
	* Braddock Light & Power Company, Incorporated	(a)	27.8
	* Great Falls Power Company	(b)	33.32
12-31-45	WASHINGTON WATER POWER COMPANY, THE		
	* Spokane United Railways 1/		99.7
	1/ This company in process of dissolution as of December 31, 1945.		
7-31-45	WAUKESHA MOTOR COMPANY		
12-31-45	WAYNE KNITTING MILLS		
	Rodgers Hosiery Company, Inc.		100
11-30-45	WAYNE PUMP COMPANY, THE		
	*(Boyle-Dayton Co., The		100)
	* Equipamentos Wayne do Brazil, S. A.		100
	*(Fry Equipment Corporation		100)
	*(Wayne Company, Inc.		100)
	* Wayne Tank and Pump Co., Limited (England)		100
	* Bowser & Co., S. F. (London) Ltd.		100
9-30-45	WAYNE SCREW PRODUCTS COMPANY		
12-31-45	WEATHERHEAD COMPANY, THE		
	Weatherhead Company of Canada, Ltd., The		100
12-31-45	WEBER SHOWCASE & FIXTURE CO., INC.		
	* Jennings-Nibley Warehouse Co., Ltd.		100
12-31-45	WEBSTER TOBACCO COMPANY, INC.		
	(Eisenlohr & Bros., Incorporated, Otto		100)
	(Webster Cigar Company		100)

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1-31-45	WEILL & COMPANY, RAPHAEL		
12-31-45	WELLS-GARDNER & CO.		
10-31-45	WENTWORTH MANUFACTURING COMPANY		
	Wentworth Mfg. Co. of Massachusetts		100
8-31-45	WESSON OIL & SNOWDRIFT CO., INC.		
	Blue Plate Foods, Inc.		100
	Cattle Food Supply Co., Ltd., The		100
	Food Exporters, Inc.		100
	Sea Bank Line, Inc.		100
	South Texas Cotton Oil Company		100
	Southern Cotton Oil Company, The		100
	* Lafeyette Mill		52
	* Planters Gin Co., Inc.		64.7
	Refuge Cotton Oil Company, The		100
	Southport Paint Co., Inc.		100
	Wesson Oil & Snowdrift Sales Co.		100
	* Zebulon Ginning & Fertiliser Co.		53
	Southern Shell Fish Company, Inc.		100
9-30-45	WEST INDIES SUGAR CORPORATION		
	Barahona Company, Inc., The		99.9 2/
	Compania Agricola Haibio		100
	Compania Azucarera Dominicana, C. por A.		99.9 2/
	* Agricola Industrial Dominicana, C. por A.		99.9 2/
	Compania Central Altagracia		99.9 2/
	Compania Oriental de Almacenes		100
	* Compania Operadora de Muelles y Almacenes 1/		50
	Cuban Dominican Sales Corporation		99.9 2/
	Ingenio Barahona, C. por A.		99.9 2/
	1/ The registrant has a beneficial interest in 50% of the stock of this company.		
	2/ Excludes directors' qualifying shares.		
12-31-45	WEST PENN ELECTRIC COMPANY, THE		
	(Blue Ridge Lines, Inc.		100)
	MONONGAHELA POWER COMPANY 1/	(a)	41.6
	* Penn Bus Company		50
	POTOMAC EDISON COMPANY, THE		100
	Blue Ridge Transportation Company, The		100
	Braddock Heights Water Company of Frederick County, Maryland		100
	Franklin Transmission Company		100
	Madison Power Company		100
	Massanutten Power Corporation		100
	Massanutten Water Corporation		100
	Northern Virginia Power Company		100
	Page Power Company		100
	Potomac Light and Power Company		100
	South Penn Power Company		100
	WEST PENN POWER COMPANY	(b)	59.06
	Allegheny Pittsburgh Coal Company		100
	* Beech Bottom Power Company, Inc.		50 2/
	MONONGAHELA POWER COMPANY 1/	(a)	58.4
	Marietta Electric Company, The		100
	Monongahela Securities Company		100
	(Monongahela Transport Company		100)
	Monterey Utilities Corporation		100
	Ohio County Fuel Company		100
	Potomac Transmission Company, The		100
	State Line Gas Company		100
	West Maryland Power Company, The		100
	West Virginia Power and Transmission Company		100
	West Penn West Virginia Water Power Company		100
	* Windsor Power House Coal Company		50 2/
	* Windsor Coal Company		100 2/
	West Penn Railways Company		100
	WEST PENN POWER COMPANY	(b)	26.79
	(West Penn Securities Department, Inc.		100)
	White Star Lines, Inc.		100

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12-31-45	WEST PENN ELECTRIC COMPANY, THE (Continued)		
	1/ Formerly MONONGAHELA WEST PENN PUBLIC SERVICE COMPANY.		
	2/ Represents percentage of ownership of this company by its parent. The registrant disclaims any admission of the actual existence of effective control.		
12-31-45	WEST PENN POWER COMPANY		
	Allegheny Pittsburgh Coal Company		100
	MONONGAHELA POWER COMPANY 1/		58.4
	* West Penn Public Service Company		100
	* Marietta Electric Company, The		100
	* Monongahela Securities Company		100
	* Monongahela Transport Company		100
	* Monterey Utilities Corporation		100
	* State Line Gas Company		100
	* West Maryland Power Company, The		100
	Ohio County Fuel Company		100
	Potomac Transmission Company, The		100
	West Virginia Power and Transmission Company		100
	West Penn West Virginia Water Power Company		100
	1/ Formerly MONONGAHELA WEST PENN PUBLIC SERVICE COMPANY.		
12-31-45	WEST TEXAS UTILITIES COMPANY		
12-31-45	WEST TOLEDO MINES COMPANY		
12-31-45	WEST VIRGINIA COAL & COKE CORPORATION		
	*(Junior Mercantile Company, The		100)
	Ohio River Company, The		100
	West Virginia Coal & Coke Corporation, The		100
	*(Coal Jet Company of Indiana, Inc.		100)
	*(West Virginia Midland Corporation		100)
	*(Gilmer Independent Coal Company		100)
	*(Gilmer Kanawha Coal Company		100)
10-31-45	WEST VIRGINIA PULP AND PAPER COMPANY		
	Bald Eagle Water Company		100
12-31-45	WESTCHESTER LIGHTING COMPANY		
12-31-45	WESTERN AIR LINES, INC.		
	Inland Air Lines, Inc.		92.3
12-31-45	WESTERN ALLOYS INCORPORATED		
12-31-45	WESTERN AUTO SUPPLY COMPANY		
	*(Compania Abastecedora de Automoviles del Oeste		1/)
	1/ Percentage of control omitted.		
3-31-45	WESTERN CONDENSING COMPANY		
1-31-45	WESTERN DEPARTMENT STORES		
	Morrison & Tenth Company (Oregon)		100
12-31-45	WESTERN LIGHT & TELEPHONE COMPANY, INC.		
12-31-45	WESTERN MASSACHUSETTS ELECTRIC COMPANY		
12-31-45	WESTERN PIPE COMPANY 1/		
	Steel Tank and Pipe Company of California, The 2/		100
	* Western Tank Car Company 2/		50
	1/ Formerly WESTERN PIPE & STEEL COMPANY OF CALIFORNIA.		
	2/ The registrant's investment in this Company, together with all other assets, was sold on December 15, 1945.		

REGISTRANTS AND SUBSIDIARIES

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12-31-45	WESTINGHOUSE AIR BRAKE COMPANY		
	National Brake & Electric Company		100
	Union Switch and Signal Company, The		99.98
	American Brake Company, The		100
	Union Switch & Signal Construction Company		100
	Westinghouse Friction Draft Gear Company		100
	Westinghouse Pacific Coast Brake Company		100
	* One (1) foreign company		63.2
	* One (1) foreign company		98
	* One (1) foreign company		77.05
12-31-45	WESTINGHOUSE ELECTRIC CORPORATION		
	*(Atlantic Elevator Company, Inc.		100)
	* Benolite Corporation		100
	Bryant Electric Company, The		100
	* Canadian Westinghouse Company, Limited 1/		39
	*(Laurentide Mica Company, Limited, The		100)
	Sturtevant Company, B. F.		100
	*(Cooling and Air Conditioning Corporation, The		100)
	*(Sturtevant Aeroplane Company		100)
	Sturtevant Company, The B. F. (California)		100
	Sturtevant Company of Canada, Limited, The B. F.		100
	Sturtevant Company Western Division, Inc., The B. F.		100
	* Turtle Creek & Allegheny River Railroad Company		100
	*(Westinghouse Company, The		100)
	Westinghouse Electric International Company		100
	* A/S National Industri		100
	*(Compania Westinghouse Electric de Cuba		100)
	*(Compania Westinghouse Electric Internacional		100)
	* Electrical Export Corporation 1/		50
	* Magrini Societa Anonima 1/		45.8
	*(Westinghouse Electric Co. of South Africa, Limited		100)
	*(Westinghouse Electric Company, Limited		100)
	* Westinghouse Electric Company of Brazil		100
	* Westinghouse Electric Company of India, Limited		100
	* Westinghouse Electric Company, S. A.		100
	* Westinghouse Electric Supply Company		100
	*(American Sales Company		100)
	*(Wetmore-Savage Electric Supply Company		100)
	* Westinghouse Interworks Railway Company		100
	* Westinghouse Radio Stations, Inc.		100
	*(Westinghouse X-Ray Company		100)
	1/ The registrant disclaims any admission of the actual existence of effective control by it, directly or indirectly.		
12-31-45	WESTMORELAND COAL COMPANY		
12-31-45	WESTMORELAND INCORPORATED		
12-31-45	WESTON ELECTRICAL INSTRUMENT CORPORATION		
	(Jewell Electrical Instrument Company		100)
12-29-45	WESTVACO CHLORINE PRODUCTS CORPORATION (DELAWARE)		
	Barium Products, Ltd.		95
	*(California Chemical Company		100)
	*(Chemical Reduction Company		100)
	Monarch Chemical Company		97
	*(National Kellastone Company		100)
	Warner Chemical Company, The		100
	West Virginia Charcoal Company		100
	Westvaco Chlorine Products Corporation (New Jersey)		100
	Westvaco Chlorine Products Corporation (New York)		100
12-31-45	WEYENBERG SHOE MANUFACTURING COMPANY		
12-31-45	WHEELING STEEL CORPORATION		
	Ackermann Manufacturing Company		100
	Benwood and Wheeling Connecting Railway Company		100
	Consumers Mining Company		100
	Emperor Coal Company		100

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	WHEELING STEEL CORPORATION (Continued)		
	* La Belle Steamship Company, The		53.3
	Luzerne Mercantile Company		100
	* Sharon Tube Company		1/2/
	Wheeling Corrugating Company		100
	* Five (5) Companies		2/
	* Certain Other Companies (number omitted)		2/
	1/ Registrant owns 150 shares or 13 percent of the outstanding 1160 shares of capital stock of this company; in addition, directors and officers of the registrant own or control 337 shares or 29 percent of the capital stock.		
	2/ Names and/or percent of control omitted. Registrant owns less than 50 percent of the voting stock of these companies and disclaims the actual existence of effective control.		
12-31-45	WHITE CAPS GOLD MINING COMPANY		
12-31-45	WHITE DENTAL MANUFACTURING COMPANY, THE S. S.		
	* Etablissements S. S. White		100
	* Gun-Fil Corporation 1/		100
	Medcalf & Thomas 2/		100
	Washington Dental Supply Co.		100
	White Company, S. S. 3/		100
	White Co. of Australia Pty. Ltd., The S. S.		100
	White Co. of Canada, Ltd., S. S.		100
	White Co. of Great Britain, Ltd., The S. S.		100
	White Dental Manufacturing Co. of Brazil, S. S.		100
	1/ Dissolved in 1945.		
	2/ Acquired as of May 1, 1945.		
	3/ Formerly Lee S. Smith and Son Co.; name changed March 13, 1945.		
12-31-45	WHITE MOTOR COMPANY, THE		
	(Indiana Motors Corporation		100)
	(White Company, The		100)
	White Motor Company of Canada Limited, The 1/		100
	1/ Name changed during 1945 from The White Company.		
12-31-45	WHITE SEWING MACHINE CORPORATION		
	Domestic Sewing Machine Co., Inc.		100
	White Sewing Machine Company (Ohio)		100
	White Sewing Machine Products Limited		100
12-31-45	WHITMAN COMPANY, INC., WILLIAM 1/		
	* Arlington Mills		73
	Cleveland Arcade Company, The		80
	Monomac Spinning Company		99
	* Mashuwena Mills		54
	* Nonquitt Mills		55
	1/ Formerly THE NATIONAL REFINING COMPANY; name changed December 26, 1945.		
12-31-45	WICHITA RIVER OIL CORPORATION		
	California Investment Company, S. A.		100
	Mexican Pantepec Company, S. A.		100
	Compania Mexicana de Petroleo "Placeres", S. A.		100
	Northern Mexico Oil Company, S. A.		100
	Otontepec Petroleum Company, S. A.		100
	Venmex Oil Company of Texas		100
	Wichita River Oil Company		100
7-28-45	WIEBOLDT STORES, INC.		
	*(Rosenberg's		100)
12-31-45	WILBERT MINING COMPANY, LIMITED		
12-31-45	WILCOX OIL COMPANY		

REGISTRANTS AND SUBSIDIARIES

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
: COMPANIES NOT INCLUDED IN REGISTRANTS' CONSOLIDATED STATEMENTS INDICATED BY ASTERISKS
: LINES OF CONTROL SHOWN BY INDENTATION

DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
4-30-45	WILLIAMS & COMPANY, INC., R. C.		
	Arechabala S. A. of Puerto Rico, Inc., Jose		80
	(Libbey-R. C. Williams Corp. 1/		100)
	Marnier-LaPostolle, Inc.		100
	(Royal Scarlet Stores, Inc.		100)
	Williams California Wineries, Inc., R. C.		100
	Williams Distilleries Corp., R. C.		100
	Williams Wineries, Inc., R. C.		100
	1/ Liquidated during fiscal year ended April 20, 1938 and carried on the books of the registrant at no value.		
12-31-45	WILLSON PRODUCTS, INC.		
9-30-45	WILLYS-OVERLAND MOTORS, INC.		
	Willys of Canada, Ltd.		100
	Willys Export Corporation		100
	Willys-Overland Distributors, Inc.		100
	Willys-Overland Sales Company, Ltd.		100
10-27-45	WILSON & CO., INC.		
	Arnay Supply Co., Inc.		100
	Atlantic Lard Company		100
	Blackwell Cheese Co., Inc.		68.8
	(Brenhan Packing Co., Inc. (Delaware)		100)
	Central Union Stock Yards Company		59.2
	Connellsville Stock Yards Company		60
	Davidson Meat Co., Inc.		100
	General Rendering Company		100
	Gotham Hotel Supply Company, Inc.		100
	Jepsen Hotel Supply Company, The		100
	Pennsylvania Investors Company		100
	(Sinclair & Co., Ltd., T. H. (Delaware)		100)
	(Western Packing Co., Inc.		100)
	Williams Meat Co., Inc.		100
	Wilson Athletic Goods Mfg. Co., Inc.		99.09
	(General Sports, Inc.		100)
	(Lowe & Campbell Athletic Goods Company		100)
	Wilson Sporting Goods Co.		100
	Six (6) Foreign Companies (names and percent of control omitted)		
8-31-45	WILSON-JONES COMPANY		
	* Jones Stationary Company		100
	* Shaw Blank Book Company, Inc., J. G.		100
12-31-45	WISCONSIN ELECTRIC POWER COMPANY		
	* Milwaukee Electric Railway & Transport Company, The		100
	* Badger Auto Service Company		100
	WISCONSIN GAS & ELECTRIC COMPANY		100
	WISCONSIN MICHIGAN POWER COMPANY		100
12-31-45	WISCONSIN GAS & ELECTRIC COMPANY		
12-31-45	WISCONSIN MICHIGAN POWER COMPANY		
12-31-45	WISCONSIN POWER AND LIGHT COMPANY		
	* Beloit Water Power Company		83.25
	* South Beloit Water, Gas and Electric Company		100
12-31-45	WISCONSIN PUBLIC SERVICE CORPORATION		
	Menominee and Marinette Light and Traction Company		100
8-31-45	WOODALL INDUSTRIES, INCORPORATED		
12-31-45	WOODLEY PETROLEUM COMPANY		
	* Baird Refining Company		74
	* Octane Oil Refining Company		72.5
9-30-45	WOODWARD GOVERNOR COMPANY		
12-31-45	WOODWARD IRON COMPANY		

REGISTRANTS AND SUBSIDIARIES

KEY: REGISTRANTS SHOWN IN CAPITALS
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7-31-45	WOODWARD & LOTHROP		
12-31-45	WOOLWORTH CO., F. W. (NEW YORK)		
	* Woolworth Co., F. W., G.m.b.H. (German)		97
	* Woolworth & Co. Limited, F. W. (British)		52.7
	Woolworth Co. Limited, F. W. (Canadian)		100
	* Woolworth Co. of France, F. W. (Delaware)		100
12-31-45	WORTHINGTON PUMP AND MACHINERY CORPORATION		
	* Bombas y Construcciones Mecanicas Worthington, S.A., Spain		56.13
	* Deutsche Worthington Gesellschaft m.b.H., Germany		100
	Electric Machinery Mfg. Company		100
	* Electric Machinery Company Limited		100
	(Moore Steam Turbine Corporation		100)
	(Power & Mining Machinery Company		100)
	(Prescott Steam Pump Company, Fred M.		100)
	Ransome Machinery Company		100
	*(Sociedad Espanola de Bombas y Maquinaria Worthington, S.A. (Spain)		100)
	* Societa Italiana Hompe e Compressori, Italy		100
	* Worthington do Brazil, Ltd.		100
	* Worthington, France		100
	Worthington-Gamon Meter Company		100
	(Worthington, Incorporated		100)
	* Worthington Pump & Machinery (Canada), Ltd.		100
	* Worthington Pumpen und Maschinenbau Gesellschaft m.b.H., Austria		100
	* Worthington-Simpson, Limited (England)		25.02
12-31-45	WRIGHT AERONAUTICAL CORPORATION		
	Caldwell Wright Airport, Inc.		100
	Wright Aero, Ltd.		100
12-31-45	WRIGLEY JR. COMPANY, WM. (DELAWARE)		
	(Aromint Corporation		100)
	Four-Ten Corporation		100
	* National Boulevard Bank		76.81
	* New York Subways Advertising Company, Inc.		75 1/
	Transit Sales Service, Inc.		100
	Wrigley Import Company		100
	* Wrigley Jr. Company, Ltd., Wm. (Canada)		100
	*(Orbit Gum Co., Ltd.		100)
	* Wrigley Products, Ltd. (England)		100
	* Wrigley Products (New Zealand) Ltd.		100
	* Wrigley (Sales) Ltd. (England)		100
	* Wrigley's (Aust.) Pty. Ltd.		100
	Two (2) companies 2/		100
	1/ In addition, the registrant owns 100 percent of the total outstanding preferred stock of this company.		
	2/ Names omitted.		
11-30-45	WYANDOTTE WORSTED COMPANY		

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	YALE & TOWNE MANUFACTURING COMPANY, THE		
	* Davenport & Company, F. E.		100
	*(Excel Products Corporation		51)
	* Mossman Company, J. H.		100
	Norton Pacific Sales Company		100
	* Rippowam Development Company, The		100
	* Stockwell Lock Inspection Company		100
	(Yale & Towne Company, The		100)
	* Four (4) foreign companies		1/
	1/ Names and percents of control omitted.		
12-31-45	YANKEE CONSOLIDATED MINING COMPANY		
6-30-45	YATES-AMERICAN MACHINE COMPANY		
	(Yates Machine Company, Limited, P. B. (Canada)		100)
7-31-45	YELLOW AND CHECKER CAB CO.		
	Yellow Cab Co. of San Francisco		100
	Yellow Cab Company of Alameda County		100
	Yellow Cab Company of California		100
9-30-45	YORK CORPORATION		
	*(York Distributors Inc.		100)
	* York Shipley Company, Federal Inc., U. S. A.		68
	* York Shipley Limited (England)		100
12-31-45	YOSEMITE PORTLAND CEMENT CORPORATION		
7-31-45	YOUNG SPRING & WIRE CORPORATION, L. A.		
	(Detroit Moulding Corporation		100)
	(Detroit Wire Spring Company		100)
	(Star-Service Hanger Company		100)
	Young Industries of Canada, Limited, L. A.		100
	Marshall Ventilated Mattress Company, Limited		100
12-31-45	YOUNGSTOWN STEEL DOOR COMPANY, THE		
	Camel Company, Limited		100
	Camel Sales Company		100
12-31-45	YOUNGSTOWN SHEET AND TUBE COMPANY, THE		
	* Balkan Mining Company, The		66-2/3
	Biwabik Mining Company, The		100
	Buckeye Coal Company, The		100
	* Chicago Short Line Railway Company		49.9 1/
	Continental Supply Company, The		100
	* Crete Mining Company		60
	* EMSCO DERRICK & EQUIPMENT COMPANY		80¼ 2/
	* Mahoning Insurance Company		100
	Mayville Iron Company, The		100
	Delotex Company, The		100
	Menominee Ferry Company, The		100
	Menominee Supply Company		100
	* Puritan Mining Company		50 1/
	* Vermillion Mining Company		52½
	Vinegar Hill Zinc Company		95
	Youngstown Metal Products Company		100
	Youngstown Mines Corporation, The		100
	Youngstown Steel Products Company, The		100
	Youngstown Steel Products Company of California, The		100
	* Eleven (11) companies		3/ 4/
	* Certain other companies		3/ 5/
	1/ Represents percentage of ownership of this company by the registrant who disclaims any admission of the actual existence of effective control.		
	2/ Represents percentage of ownership of this company by the registrant and a subsidiary.		

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
12-31-45	YOUNGSTOWN SHEET AND TUBE COMPANY, THE (Continued)		
	3/ Names and percents of control omitted.		
	4/ The registrant owns a substantial percentage, but in no case more than 45 percent, of the outstanding voting stock of each of these companies and disclaims any admission of the actual existence of effective control.		
	5/ The registrant owns various percentages, in each case less than a majority, of the outstanding voting stock of these companies and disclaims any admission of the actual existence of effective control.		

REGISTRANTS AND SUBSIDIARIES

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DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
	(Z)		
12-31-45	ZENDA GOLD MINING COMPANY		
	Zenda Leadville Mining Company		100
4-30-45	ZENITH RADIO CORPORATION		
	(Interocean Radio Corporation		100)
	Wincharger Corporation		100
	Rural Finance Corporation		100
	(Zenith Electronics Corporation of Illinois		100)
	Zenith Radio Corporation of Canada Ltd.		100
	Zenith Radio Corporation of Michigan		100
	Zenith Radio Distributing Corporation		100
	(Zenith Radionics Corporation of Illinois		100)
	Zenith Radionics Corporation of New York		100
12-31-45	ZONITE PRODUCTS CORPORATION		
	Barnes Company, A. C.		100
	Forbes-Zonite De Mexico, S. A.		100
	Zonite Products Corporation, Limited		100
	Barnes Company, Limited, A. C.		100
	* Forbes Limited		100
6-30-45	ZUNI MINING & MILLING COMPANY		

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INTENTIONAL SECOND EXPOSURE

REGISTRANTS AND SUBSIDIARIES

KEY: REGISTRANTS SHOWN IN CAPITALS
: INACTIVE COMPANIES SHOWN IN PARENTHESES
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: LINES OF CONTROL SHOWN BY INDENTATION

DATE OF DATA	NAMES OF COMPANIES	INDICATES SPLIT OWNERSHIP	PERCENT OF CONTROL
	Ⓩ		
12-31-45	ZENDA GOLD MINING COMPANY		
	Zenda Leadville Mining Company		100
4-30-45	ZENITH RADIO CORPORATION		
	(Interocean Radio Corporation		100)
	Wincharger Corporation		100
	Rural Finance Corporation		100
	(Zenith Electronics Corporation of Illinois		100)
	Zenith Radio Corporation of Canada Ltd.		100
	Zenith Radio Corporation of Michigan		100
	Zenith Radio Distributing Corporation		100
	(Zenith Radionics Corporation of Illinois		100)
	Zenith Radionics Corporation of New York		100
12-31-45	ZONITE PRODUCTS CORPORATION		
	Barnes Company, A. C.		100
	Forhan's-Zonite De Mexico, S. A.		100
	Zonite Products Corporation, Limited		100
	Barnes Company, Limited, A. C.		100
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6-30-45	ZUNI MINING & MILLING COMPANY		

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Linear Aereas Mexicanes, S. A.	244	Loew's Indiana Theatres	145	Louisville Drying Machinery Company	100
Linen Service Corporation of Texas	166	Loew's International Corporation	145	Louisville Fertiliser and Gin Company	126
Link-Belt Company	144	Loew's Theatre and Realty Corp.	145	Louisville Gas and Electric Company (Delaware)	147,220
Link-Belt Company, Pacific Division	144	Loew's Theatres Limited, Marcus	145	Louisville Gas and Electric Company (Kentucky)	147,220
Link-Belt Limited	144	Loew-United Artists Columbus Corp.	145	Louisville Operating Co., Inc.	145
Link-Belt Ordnance Company	144	Loft Candy Corp.	27	Louisville Transmission Corporstion (Indiana)	147,220
Link-Belt Speeder Corporation	144	Loiza Sugar Company	91	Louisville Transmission Corporation (Kentucky)	147,220
Linotone Corporation	153	London House, Ltd.	139	Loveman, Joseph & Loeb	27
Linotype and Machinery Limited (London)	153	London House Products Limited	139	Loveman, Joseph & Loeb (New York)	56
Lion Chain Company	6	London Pharmacists' D. & P. Service Limited, The	85	Lowe & Campbell Athletic Goods Co.	268
Lion Chemical Corporation	144	Lone Star Cartage & Transfer Co.	250	Lowell Electric Light Corp., The	125,169
Lion Oil Company	144	Lone Star Cement Corporation	146	Lowell Theatre Company	198
Lion Record Corporation	145	Lone Star Defense Corporation	109	Lowenstein & Bros., Inc., B.	27
Lionel Corporation, The	144	Lone Star Gas Company	146	Lowenstein & Bros., Inc., B. (Delaware)	56
Lipman, Wolfe & Co.	164	Lone Star Producing Company	146	Lowenstein's Home Service, Inc.	27
Lipton, Inc., Thomas J.	144	Lone Star Salt Water Company	234	Lowenstein's Home Service, Inc. (Tennessee)	56
Lipton, Limited, Thomas J.	144	Long-Bell Lumber Company, The	146	Lower Lake Dock Company, The	114
Liquid Carbonic Canadian Corporation, Limited	144	Long-Bell Lumber Corporation, The	146	Lower Niagara River Power and Water Supply Company	41,171
Liquid Carbonic Company, Ltd.	144	Long-Bell Petroleum Co., Inc., The	146	Lower Ottawa Boom Company, The	127
Liquid Carbonic Corporation, The	144	Long Island Oyster Farms, Inc.	102	Lower Stoker Company (Canada) Ltd., The	228
Liquid Carbonic Corporation of Cuba	144	Long Manufacturing Company	38	Lowery Petroleums Limited	223
Liquid Carbonic de Mexico S. A. de C.V.	144	Long Manufacturing Company, Limited, Canada	38	Lowphos Ore, Limited	114
Liquid Carbonic do Brasil	144	Long Security Lock Company, The	111	Lubricantina Sociedad Anonima	224
Liquid Carbonic Pacific Corporation, Ltd., The	144	Longview Memorial Park	146	Luce and Company, S. en C.	50,147
Liquid Carbonic Research Corp., The	144	Longview, Portland & Northern Railway Company	146	Lucidol Corporation	175
Liquid Carbonic Venezolano, S. A.	144	Longview Public Service Company	146	Lucky Bill Mining Company	170
Liquid Carbonic West Indies, Ltd.	144	Longview Stevedoring Company, The	146	Lucky Friday Silver Lead Mines	108
Liquidating Railway Corporation	122	Lonsdale Company	235	Lucky Star Mining Company, The	133
Lit Brothers	26	Lookout Incline Railway Company	255	Luick Dairy Company	163
Lit Brothers Broadcasting System	27	Lookout Oil & Refining Company	21	Luick Ice Cream Company	163
Lit Brothers Broadcasting System, Inc. (Pennsylvania)	56	Loose-Wiles Biscuit Company (Calif.)	146	Lukens Steel Company	147
Lit Brothers (Pennsylvania)	56	Loose-Wiles Biscuit Company (Illinois)	146	Lukenweld, Inc.	147
Litchfield Electric Light and Power Company, The	66	Loose-Wiles Biscuit Company (Missouri)	146	Lummus Company, The	231
Litchfield Manufacturing Company	217	Loose-Wiles Biscuit Company (N. Y.)	146	Lund Theater Corporation, Inc.	180
Lite Metals Corporation	126	Loose-Wiles Biscuit Company (Tenn.)	146	Lunda Corporation	41
Little Madawaska Improvement Company	127	Loose-Wiles Biscuit Company (Texas)	146	Lunkenheimer Company, The	147
Little Hay Mining Company	144	Lopatcong Water Co.	123	Lustraglue Corporation, The	66
Littleway Process Co., The	249	Lorber Mercantile Company	135		
		Lord Baltimore Filling Stations, Incorporated	179,221		

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Luzerne County Gas and Electric Corporation	147,247	Magazine Photo-Engraving Corp., The	151	Mangel's of Chattanooga, Inc.	149
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Lymon Timber Company	216	Magdalena Mining Company	133	Mangel's of Corpus Christi, Inc.	149
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Lynch Manufacturing Corporation	147	Magma Arizona Railroad Company	148	Mangel's of East Coast, Inc.	149
Lynch Package Machinery Corporation	147	Magma Copper Company	148	Mangel's of the East, Inc.	149
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		Mahoning Ore and Steel Company	35	Mangel's of Montgomery, Inc.	149
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		Maine Dehydration Co.	71	Mangel's of North Caroline, Inc.	149
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		Maison Blanche Realty Company (Louisiana)	56	Mangel's of Tennessee, Inc.	149
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		Majestic Radio & Television Corp.	148	Mangel's of the West, Inc.	149
		Majestic Records, Inc.	148	Mangel's of West Virginia, Inc.	149
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		Mangel's of Arkansas, Inc.	149	Manitoba South Western Colonization Railway Company	47
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Line Material Sales Corp. of N. Y.	144	Loew's Houston Company	145	Louisiana Public Utilities Co., Inc.	113
Linea Ward, S. A.	23	Loew's Incorporated	144	Louisville Coppersge Company	207
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Lipman, Wolfe & Co.	164	Lone Star Producing Company	146	Lowenstein's Home Service, Inc.	27
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Liquid Carbonic Canadian Corporation, Limited	144	Long-Bell Lumber Corporation, The	146	Lower Niagara River Power and Water Supply Company	41,171
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Lit Brothers (Pennsylvania)	56	Loose-Wiles Biscuit Company (Illinois)	146	Lukenweld, Inc.	147
Litchfield Electric Light and Power Company, The	66	Loose-Wiles Biscuit Company (Missouri)	146	Lummus Company, The	231
Litchfield Manufacturing Company	217	Loose-Wiles Biscuit Company (N. Y.)	146	Lund Theater Corporation, Inc.	180
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Little Hay Mining Company	144	Lopatcong Water Co.	123	Lustraglue Corporation, The	66
Littleway Process Co., The	249	Lorber Mercantile Company	135		
		Lord Baltimore Filling Stations, Incorporated	179,221		

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Luzerne County Gas and Electric Corporation	147,247	Magazine Photo-Engraving Corp., The	151	Mangel's of Chattanooga, Inc.	149
Luzerne Mercantile Company	267	Magdalena Fruit Company	246	Mangel's of Columbia, Inc.	149
Lycoming Dry Goods Company	130	Magdalena Gulf Oil Company	112	Mangel's of Connecticut, Inc.	149
Lyman Timber Company	216	Magdalena Mining Company	133	Mangel's of Corpus Christi, Inc.	149
Lynch Corporation	147	Magic-Aire, Inc.	102	Mangel's of Dallas, Inc.	149
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Lynch Package Machinery Corporation	147	Magma Copper Company	148	Mangel's of the East, Inc.	149
Lynchburg-Perry Theatres, Inc.	181	Magnavox Company, The	148	Mangel's of Eastern Texas, Inc.	149
Lyons-Magnus, Inc.	147	Magnavox Company, Incorporated, The (Indiana)	148	Mangel's of Florida, Inc.	149
Lyons and Raas Co., The E. G.	147	Magnesium Fabricators, Inc.	37	Mangel's of Georgia, Inc.	149
Lysol (Canada), Limited	141	Magnesium Reduction Company	166	Mangel's of Iowa, Inc.	149
Lysol, Limited (English Company)	141	Magnin and Co., I.	41	Mangel's of Jacksonville, Inc.	149
		Magnolia Airco Gas Products Company	2	Mangel's of Kentucky, Inc.	149
		Magnolia Garment Company, The	201	Mangel's of Little Rock, Inc.	149
		Magnolia Lead Company	148	Mangel's of Louisiana, Inc.	149
		Magnolia Petroleum Company	215	Mangel's of Macon, Inc.	149
		Magnolia Pipe Line Company	215	Mangel's of Madison, Inc.	149
		Magnolia Radio Corporation	215	Mangel's of Massachusetts, Inc.	149
		Magnus Metal Corporation (New York)	166	Mangel's of Memphis, Inc.	149
		Magrini Societa Anonima	266	Mangel's of Meridian, Inc.	149
		Magyar Amerikai Olajipari Reszvenytarsasg	223	Mangel's of Miami, Inc.	149
		Mahland Ore Company	123,167	Mangel's of Minnesota, Inc.	149
		Mahon Company, The R. C.	148	Mangel's of Mississippi, Inc.	149
		Mahon Structural Steel Company	148	Mangel's of Missouri, Inc.	149
		Mahoning Insurance Company	270	Mangel's of Mobile, Inc.	149
		Mahoning Ore and Steel Company	35	Mangel's of Montgomery, Inc.	149
		Mahoning Steamship Company	35	Mangel's of Nebraska, Inc.	149
		Main One-Dayton Tires, Inc.	77	Mangel's of New Jersey, Inc.	149
		Main and Robinson Drug Company	135	Mangel's of New York, Inc.	149
		Maine Dehydration Co.	71	Mangel's of North Carolina, Inc.	149
		Maine Enterprises, Inc.	181	Mangel's of Ohio, Inc.	149
		Maine and New Brunswick Electrical Power Company, Limited	148	Mangel's of Pennsylvania, Inc.	149
		Maine Public Service Company	148	Mangel's of Philadelphia, Inc.	149
		Maintenance Equipment Company	192	Mangel's of St. Louis, Inc.	149
		Maison Blanche Company	27	Mangel's of San Antonio, Inc.	149
		Maison Blanche Company (Louisiana)	56	Mangel's of Savannah, Inc.	149
		Maison Blanche Realty Company	27	Mangel's of South Carolina, Inc.	149
		Maison Blanche Realty Company (Louisiana)	56	Mangel's of Tennessee, Inc.	149
		Majestic Building Corporation (Ohio)	111	Mangel's of Texas, Inc.	149
		Majestic Provision Co., Inc.	21	Mangel's of Virginia, Inc.	149
		Majestic Radio & Television Corp.	148	Mangel's of the West, Inc.	149
		Majestic Records, Inc.	148	Mangel's of West Virginia, Inc.	149
		Major Brothers Packing Company	121	Mangel's of Wilmington, Inc.	149
		Malay States Tin Limited	179	Mangel's of Wisconsin, Inc.	149
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United States Asbestos Corporation	200	United States Steel Supply Co.	254	Universal Films Argentine, S.A. de Pel. Cin.	256
United States Coal and Coke Co.	254	United States Sugar Corporation	254	Universal Films, S. A. (Brazil)	256
United States Coffee Corporation	15	United States Tobacco Company	254	Universal Films, S.A. (Panama)	256
United States Consolidated Car Corp.	191	United States Trading Company	94	Universal Gas Company	185
United States Freight Company	250	U. S. Truck Lines, Inc. of Delaware	254	Universal International Films, Inc.	256
United States Fuel Company	252	United States Trucking Corp.	191	Universal Laboratories, Inc. (Del.)	255
United States Glass Company	250	United States Twist Drill Co.	202	Universal Laboratories, Inc. (Ill.)	255
United States Glass Mfg. Co. Inc.	171	United States Vanadium Corp.	243	Universal Laboratories, Ltd. (Cal.)	255
United States Graphite Co., The	250	United Stockyards Corporation	254	Universal Leaf Tobacco Co. of China, Federal, Inc.	256
United States Gypsum Co. (Delaware)	250	United Stores Corporation	255	Universal Leaf Tobacco Co., Inc.	255
United States Gypsum Co. (Illinois)	250	United Stove Company	255	Universal Music Corporation	256
United States Hoffman Machinery Corp	250	United Thacker Coal Company	131	Universal Navigation Corporation	127
U. S. Implement Company	78	United Theatres Company, The	200	Universal Office Equipment Co., Inc.	202
U. S. Industrial Alcohol Co.	251	United Tire & Rubber Company, The	150	Universal Paper Products Company	143
U. S. Industrial Chemicals, Inc.	251	United Traction Co. of Pittsburgh	187,221	Universal Paper Products Co. (Canada) Ltd.	143
United States Leather Co., The	251	United Transit Company	255	Universal Pictures Company, Inc.	256
United States - Liberia Radio Corp.	94	United Typewriter and Supplies Co.	202	Universal Pictures Co. of Uruguay	256
United States Lime Company	252	United Wallpaper, Inc.	255	Universal Pictures Corp. of Chile	256
United States Lines Company	251	United West Coast Theatres Corp.	240	Universal Pictures Corp. of China	256
United States Lines Co. (Canada) Ltd.	251	United-Whelan Corporation	245	Universal Pictures Corp. of Egypt	256
United States Lines Operations, Inc.	251	United-Whelan Improvement Corp.	245	Universal Pictures Corp. of Mexico	256
United States Lines Societe Maritime Anversoise	251	Unity Railways Company	114	Universal Pictures Corp. of Peru	256
U. S. -Mengel Plywoods, Inc.	153	Universal Air Freight Corp.	250	Universal Pictures Corp. of Porto Rico	256
United States Metals Refining Co.	11	Universal Atlas Cement Company	254	Universal Pictures Corp. of The Far East (Philippine Islands)	256
United States Mortgage and Title Guaranty Co. of New Jersey	26	Universal C. I. T. Company	44	Universal Pictures (India) Ltd.	256
U. S. Optical Supply Corporation	153	Universal C. I. T. Consumer Discount Co	44	Universal Pictures (Japan) Ltd.	256
U. S. Phosphoric Products Corp. of Florida	233	Universal C. I. T. Credit Co. (Ariz.)	44	Universal Pictures of North Africa, Inc.	256
United States Pipe & Foundry Co.	251	Universal C. I. T. Credit Co. (Del.)	44	Universal Pictures of Norway, A.S.	256
United States Playing Card Co., The	251	Universal C. I. T. Credit Co. (Mass.)	44	Universal Pictures of the Orient, Inc	256
		Universal C. I. T. Credit Co. (Ohio)	44	Universal Pictures Proprietary, Ltd. (Australasia)	256
		Universal C. I. T. Credit Co. (Utah)	44	Universal Pictures (Singapore) Ltd.	256
		Universal C. I. T. Credit Corp. (Del.)	44	Universal Pictures of Trinidad, Inc.	256
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Universal Pujcovna A. Prodaj-Filmu Splo. S.R.O. (Czechoslovakia)	256	Val-O-Cain Corporation, The	229	Verdi Development Company	258
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Universal Theatres Concession Co.	101	Valley Bus Company of Cincinnati, Inc.	54	Vermont Asbestos Corporation, The	205
Universal Transcontinental Corp.	250	Valley Electrical Supply Company	178	Vermont Avenue Theatre Corp.	241
University Photo Works, Limited	86	Valley Pipe Line Company	209,234	Vermont Milk & Cream Company	38
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United-Rexall Drug Company, Ltd. (Canada)	245	United States Rubber Company	251	Universal Carloading & Distributing Co. (Texas)	250
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United-Rexall Drug Company S.A. (Proprietary) Ltd.	245	United States Rubber Co., Aktieselskab	252	Universal Cartage Co. (Texas)	250
United River Plate Telephone Company, Limited	129	United States Rubber Co., Ltd.	252	Universal Consolidated Oil Co. (Cal.)	255
United Shirt Distributors, Inc.	249	United States Rubber Co., (South Africa), Limited	252	Universal Consolidated Oil Co. (Okla)	255
United Shoe Machinery Co. Argentina	250	United States Rubber Export Co., Ltd.	252	Universal Credit Company (Cal.)	44
United Shoe Machinery Co. of Canada, Ltd.	250	U.S.S. Lead Refinery, Inc.	252	Universal Credit Company (Delaware)	44
United Shoe Machinery Co. of Chile	250	United States Sanitary Mfg. Co.	203	Universal Credit Co., Inc. (Ind.)	44
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United Shoe Machinery Co., societe anonyme belge (Belgium)	250	United States Steel Corp. of Del.	254	Universal Film Aktiebolag (Sweden)	256
United Shoe Machinery Corp.	249	United States Steel Export Co.	254	Universal Film Exchanges, Inc.	256
United Shoe Repairing Machine Co.	250	United States Steel Export Company of China, Incorporated	254	Universal Film, F.T. (Hungary)	256
United Southern Leasehold Corp.	245	United States Steel Export Company de Mexico, S. A.	254	Universal Film, S.A. (Belgium)	256
United Specialties Company	250	United States Steel Export Company (Puerto Rico), Inc.	254	Universal Film, S.A. (France)	256
United States Agency	26	United States Steel Products Co.	254	Universal Film S.A. (Switzerland)	256
United States Asbestos Corporation	200	United States Steel Supply Co.	254	Universal Films Argentine, S.A. de Pel. Cin.	256
United States Coal and Coke Co.	254	United States Sugar Corporation	254	Universal Films, S. A. (Brazil)	256
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United States Consolidated Car Corp.	191	United States Trading Company	94	Universal Gas Company	185
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United States Fuel Company	252	United States Trucking Corp.	191	Universal Laboratories, Inc. (Del.)	255
United States Glass Company	250	United States Twist Drill Co.	202	Universal Laboratories, Inc. (Ill.)	255
United States Glass Mfg. Co. Inc.	171	United States Vanadium Corp.	243	Universal Laboratories, Inc. (Ill.)	255
United States Graphite Co., The	250	United Stockyards Corporation	254	Universal Leaf Tobacco Co. of China, Federal, Inc.	256
United States Gypsum Co. (Delaware)	250	United Stores Corporation	255	Universal Leaf Tobacco Co., Inc.	255
United States Gypsum Co. (Illinois)	250	United Stove Company	255	Universal Music Corporation	256
United States Hoffman Machinery Corp	250	United Thacker Coal Company	131	Universal Navigation Corporation	127
U. S. Implement Company	78	United Theatres Company, The	200	Universal Office Equipment Co., Inc.	202
U. S. Industrial Alcohol Co.	251	United Tire & Rubber Company, The	150	Universal Paper Products Company	143
U. S. Industrial Chemicals, Inc.	251	United Traction Co. of Pittsburgh	187,221	Universal Paper Products Co. (Canada) Ltd.	143
United States Leather Co., The	251	United Transit Company	255	Universal Pictures Company, Inc.	256
United States - Liberia Radio Corp.	94	United Typewriter and Supplies Co.	202	Universal Pictures Co. of Uruguay	256
United States Lime Company	252	United Wallpaper, Inc.	255	Universal Pictures Corp. of Chile	256
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U. S. -Mengel Plywoods, Inc.	153	Universal Air Freight Corp.	250	Universal Pictures Corp. of Porto Rico	256
United States Metals Refining Co.	11	Universal Atlas Cement Company	254	Universal Pictures Corp. of The Far East (Philippine Islands)	256
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United States Pipe & Foundry Co.	251	Universal C. I. T. Credit Co. (Del.)	44	Universal Pictures of Norway, A.S.	256
United States Playing Card Co., The	251	Universal C. I. T. Credit Co. (Mass.)	44	Universal Pictures of the Orient, Inc	256
		Universal C. I. T. Credit Co. (Ohio)	44	Universal Pictures Proprietary, Ltd. (Australasia)	256
		Universal C. I. T. Credit Co. (Utah)	44	Universal Pictures (Singapore) Ltd.	256
		Universal C. I. T. Credit Corp. (Del.)	44	Universal Pictures of Trinidad, Inc.	256
		Universal C. I. T. Credit Corp. (Ind.)	44		
		Universal C. I. T. Credit Corp. (Md.)	44		

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Uphams Operating Co., Inc.	181	Valores Federados, S. A.	67	Vertex Mining Company	237
Upper Canada Timber Company Limited	137	Valspar Corporation, The	258	Vertientes-Camaguey Sugar Co. of Cuba	258
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Utah Company, The	252	Van Doren Holding Co. Inc.	56	Victor Equipment Company	258
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Utah-Idaho Sugar Company	256	Van Raalte Company, Inc.	258	Victor X-Ray Corp. (India) Ltd.	101
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Utah Oil Refining Company	221,256	Vanadium-Alloys Steel Company	258	Victor X-Ray Corp., S. A. (Mexico)	101
Utah Power & Light Company	88,257	Vanadium Corporation of America	258	Victoria Cold Storage Co., Ltd.	158
Utah Radio Products Company	257	Vance Iron & Steel Company	202	Victory Motors, Inc.	24
Utah Railway Company	252	Vancouver Amusement Company	239	Victory Picture Theatres, Pty. Ltd.	242
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Utilities Land Company	12,95	Vane Wheel Company	235	Vinegar Hill Zinc Company	270
Utilities Motor Fuel Co., Inc.	53	Van's Markets	20	Vice Realty Corp.	237
Utilities Realty Company, The	247	Vanwest Logging Company Limited	195	Virginia Bridge Company	254
Utility Supply Company	97	Variety Biscuit & Cracker Co.	66	Virginia-Carolina Chemical Corp. (Del)	259
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